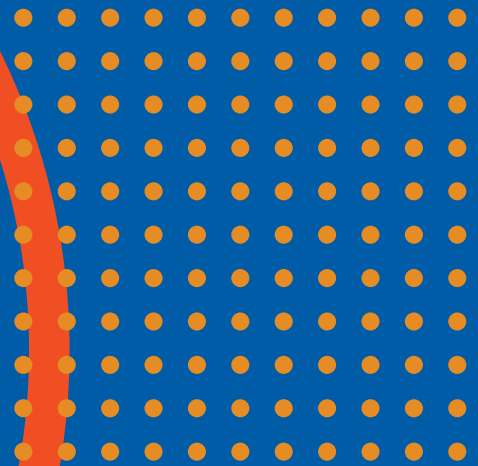




FISCAL YEAR 2023

ANNUAL BUDGET



Adopted
June 14, 2022

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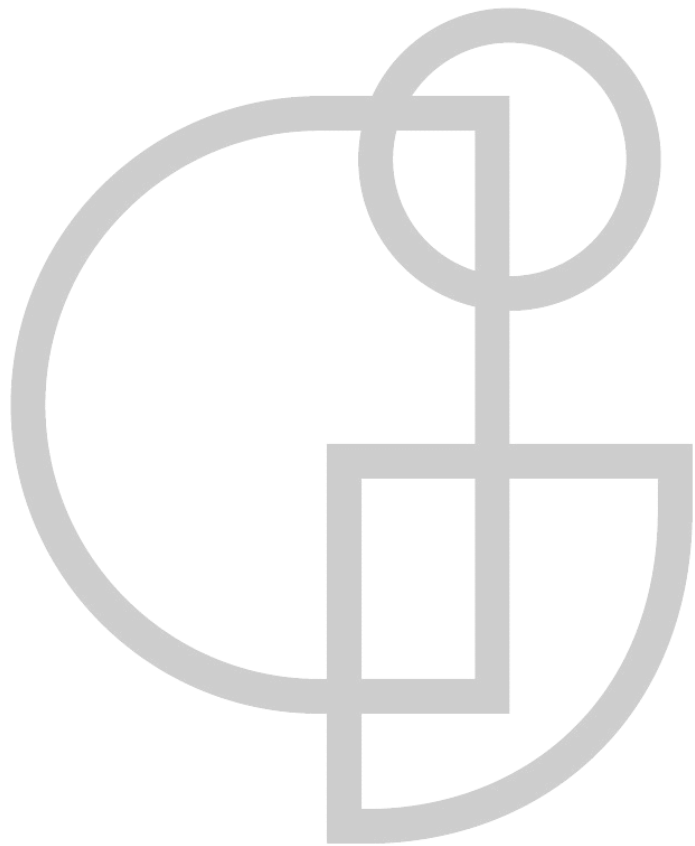
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Shaping a new
tomorrow, today.

Introductory Section

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Fund Structure
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Financial Policies



June 14, 2022

Honorable Mayor, Council Members, and the Gilbert Community:

Gilbert and the local economy continued to grow during FY 2022. In calendar year 2021, Gilbert issued nearly 1,400 permits for new single family houses to be built and the Arizona Commerce Authority estimates over 3,500 net new jobs came to Gilbert the same year. For FY 2023, we will continue to focus on meeting citizen needs and providing excellent service to residents and businesses as we grow. We will also remain financially prepared meet economic challenges that may arise as the world continues to recover from the pandemic.

With a population of 273,136 residents, Gilbert is Arizona's fifth largest city. In 2022, Gilbert was recognized as a Finalist for the IDC Smart Cities Award and was also ranked the #1 Best City for Early Retirement (Smart Asset, 2022). Gilbert stands proud as the Best Place to Live in Arizona (Ranking Arizona, 2022). As the nation continues to rebound from the COVID-19 pandemic, the Town of Gilbert was ranked as #3 for Cities Whose Unemployment Rates are Bouncing Back Most (WalletHub, 2022). From FY 2013 to FY 2021, private investment in Gilbert's four employment areas totaled over \$1.2 Billion. STEM and STEM related job growth has outpaced total job growth over the last 5 years – 17.6% for STEM/STEM related vs. 11.4% total job growth (Lightcast, Inc., 2016-2021). Over the last 5 years, Gilbert has added 3.9 million square-feet of office, industrial/flex, and retail space to its inventory, representing an increase of 15.4%. (Costar, Q2 2017 – Q2 2022).

In FY 2022, Gilbert's economic development initiatives continued to yield positive results for the community. The #GilbertTogether Business Recovery program provided businesses with short, mid, and long- term support during the pandemic. Gilbert continued the long-term resiliency efforts by providing access to experts and proven programs that enabled businesses to improve operations, receive technical assistance, and provided access to scholarships that allowed Gilbert residents to upskill. At the conclusion of FY22, Gilbert businesses had received nearly 1,500 hours of technical assistance and 1:1 coaching, and over 130 scholarships had been awarded to Gilbert residents. Gilbert's employment areas also saw growth in FY 2022. In the Northwest employment area, SunCap Property Group broke ground on three new speculative light industrial/flex buildings at the Gilbert Spectrum development, totaling over 300,000 square-feet. In the Central Business District, Gilbert welcomed Zero Electric Vehicles (ZEVX), a leader in electric powertrain and energy management solutions for light-medium duty commercial vehicles, as its newest corporate tenant. ZEVX expanded to Gilbert with the buildout of their new 103,000-square foot, state-of-the-art facility that will create over 300 new jobs. Park Lucero East also completed construction on over 560,000 square-feet of new light industrial/flex space. The Gateway employment area welcomed Li-Cycle, another critical player in the sustainability industry. Li-Cycle, a cleantech company with technology for recovering critical materials from end-of-life lithium-ion batteries, occupies 140,000 square-feet and is expected to create over 40 jobs. In the Heritage District, Gilbert facilitated the expansion of the University of Arizona Master of Science for Entry to the Profession of Nursing (MEPN). To support the program expansion, Gilbert and the University of Arizona partnered to build out approximately 17,000 square-feet of shell space on the 4th floor of the university building, and executed a new 5 year lease with a 5 year option to renew.

A community of excellence demands exceptional governance. Gilbert undertakes a zero-based process for one third of the organization every year, and always applies priority, program, and performance-based approaches. Since 2018, over \$9 million has been removed due to the zero-based efforts. Directors are tasked with balancing the budget through consensus, rather than presenting requests and waiting to hear back. Only once the directors achieve consensus is the Town Manager presented with the recommended budget. This collaborative approach allows

Gilbert to promote transparency, the importance of short- and long-term planning, and maintain a strong return on investment for the zero-based process while staying focused on the citizens and businesses that we all serve in different capacities.

Additionally, Gilbert staff and Council align both short-term goals and resources toward the long-term realization of Gilbert's established strategic initiatives: Strong Economy, Prosperous Community and Exceptional Built Environment. These strategic initiatives guide the formulation of organizational goals and corresponding budget for the following fiscal year. Council retreats, as well as the budget kickoff in September 2021, allow staff to initiate the process with clear direction and focus governing the priorities for service delivery in FY 2023.

The budget for FY 2023 reflects an effort to deliver both effective and efficient services to our community. Even given Gilbert's growth, the budget is balanced, and applies the non-recurring level of construction-related revenues toward non-recurring costs. The adopted budget is based off conservative revenue estimates which provide flexibility in responding to possible economic volatility.

FINANCIAL IMPACT

With carry forwards and contingency adjustments, the maximum budget of \$1,670,841,740 was adopted for FY 2023. Most of the increase from FY 2022 is from increased activity in the Capital Improvement Program, especially related to the voter-approved transportation bond projects and the reconstruction of the North Water Treatment Plant. The budget includes a capital projects contingency budget of \$100 million to allow Council the flexibility and legal authority to respond to community needs. This contingency is consistent with practice in prior years.

Tax Rates: The budget reflects a levy of \$29.6 million which maintains the \$0.99 property tax rate.

Balanced Financial Plan: The FY 2023 Budget is balanced based upon identified revenues and expenditures.

Constitutional Expenditure Limit: The FY 2023 Budget reflects expenses that will be under the constitutional expenditure limitation. Staff regularly monitors conformity with the constitutional expenditure requirements and will recommend, if necessary, continuing adjustments and modifications necessary to comply with expenditure limitation requirements.

State Shared Revenues: The FY 2023 Budget reflects State Shared Revenues based upon Census population adjustments and statutory distribution formulas, taking into account currently projected State sales and income tax collections (provided by the Arizona League of Cities and Towns), which reflect the state's budgeted HURF distributions.

Fund Balance: The Revenue Summary lists the use of carry over funds in an amount of about \$981 million. This reflects use of revenues which were received in prior fiscal years in excess of minimum fund balance. Revenues from the bonds sold in FY 2022 for both transportation and water related projects are included in this carry over number.

Capital Project Financing – System Development Fees: The FY 2023 Budget reflects revenues projected from the continued collection of System Development Fees as allowed under current State Law.

FUNDING CHALLENGES

Before we address funding challenges, we should take a moment to celebrate some significant funding successes that occurred in FY 2022. Gilbert recognized significant transportation and water-related infrastructure needs and was able to secure the bond funding necessary to move forward with both types of projects. A rate study was also successfully completed and new rates were approved by Council to support the infrastructure and operational needs for the Water and Environmental Service funds. Finally, after years of dedicated effort by the Town to pay down large unfunded liabilities in the Public Safety Retirement System (PSPRS), Gilbert officially met and exceeded its goal to be at least 90% funded in both the police and fire pension systems. Gilbert is the largest municipality in the state to reach this level of funding, and it was accomplished without raising taxes.

Inflation is one of the biggest challenges the Town is facing in the upcoming year. Although departments did their best to estimate cost increases when we built the FY 2023 budget, high inflation is likely to cause operational expenses to rise higher than the estimated amounts. This will make it difficult to provide the same level of service to residents without using contingency for additional expense authorization. Council, management, and operational staff will have to work together to balance these needs.

Wastewater and Environmental Compliance rates were last changed in 2018. They were calculated to balance revenues and expenditures for a 5 year window of time. We are approaching the end of that window and it is time to complete a new rate study to rebalance those funds with the updated knowledge of inflationary pressures and infrastructure needs for the next 5 years. A study is currently under way and new rates are anticipated to go into effect in Spring of 2023.

A third challenge for the Town is the state-imposed expenditure limit. This limit is calculated for each municipality based on their actual expenditures in the year 1980 and then adjusted each year for population growth and inflation. Gilbert traditionally has remained well below this limit. But, cash-funded capital improvement projects count against this spending limit (bond-funded projects are excluded/subtracted). Gilbert has a significant number of capital improvement projects in progress and many of them will use funding sources that count against the expenditure limit. When possible, Gilbert works to save up cash for projects, especially repair and replacement projects so this is likely to be a continuing concern as the Town moves closer to build-out and the “infrastructure maintenance” lifecycle stage. Staff will closely monitor the CIP spending in FY 2023 to ensure Gilbert stays within the state expenditure limit.

QUALITY GOVERNANCE

Gilbert is an amazing community and continues to thrive and overcome challenges. I am a firm believer we are direct reflections of those we surround ourselves daily – we are a community of extraordinary individuals doing extraordinary things. And because of this, Gilbert – our home, our team, our family – has a reflection which is greater than ever.

Respectfully,



Patrick S. Banger
Town Manager

PURPOSE OF THE BUDGET DOCUMENT

The budget sets forth a strategic resource allocation plan that is aligned with organizational focus areas, community goals, preferences, and needs. Through the budget, Gilbert demonstrates accountability to its residents and customers. Toward that end, the budget document acts as a policy document, financial plan, operations guide, and a communication device. This section provides the reader with a basic understanding of the components of the budget document and what is included in each.

ORGANIZATION OF THE BUDGET DOCUMENT

The budget document includes seven major areas:

1. The **Introduction** provides the Manager's budget message along with information about Gilbert, including the organization, vision, mission and values, organization focus areas, Gilbert facts, fund structure, budget process, and a summary of policy statements.
2. The **Financial Overview** illustrates the total financial picture of Gilbert, including projected fund balances, five-year fund forecasts, the sources and uses of funds, and property tax information.
3. The operating fund tabs – **General, Enterprise, Streets** - include information on all business units within each fund. Each operating fund section is organized in the same manner with a business unit page and a page for each department within the business unit.
4. The non-operating fund tabs – **Internal Service, Replacement Funds, Special Revenue, and Debt Service** – include information at the fund level.
5. The **Capital Improvement** section includes information regarding the scheduled current year capital projects and the projected operating costs for the projects currently under construction.
6. The **Debt Service** section provides an overview of the types of debt issued, debt capacity, and outstanding debt.
7. The **Appendix** includes a detailed listing of authorized positions (FTE basis), the approved capital outlay list, Arizona Auditor General Schedules A-G, transfer schedules, and a glossary (including acronyms).

Manager's Budget Message

The Manager's budget message is a transmittal letter introducing the budget and the short and long-term goals that the budget addresses. The message outlines the assumptions used in budget development such as economy, revenue constraints, and Council priorities. Also included is an overview of the budget development process, major changes to the budget from prior years, and challenges facing the organization.

Financial Overview

The financial overview begins with charts displaying Gilbert's available revenues (sources) and the expenditures (intended uses). The fund balance pages provide a look at the level of beginning fund balances, budgeted revenues and expenditures, and projected ending fund balance. Every year the budget must be balanced, ensuring that expenditures will never exceed the total available resources.

The Budget Summary provides an overview of the revenue and expenditure history and projections for each category. The Long-Term Financial Planning pages provide the reader with background information on the process, as well as the Five-Year Plans for the major operating funds. Revenues and expenses are shown in detail, followed by a discussion of the major funding sources by type, including assumptions and anticipated future growth.

The property tax page includes all of the property tax rates for each taxing jurisdiction within Gilbert. Gilbert includes four school districts, and taxes are shown for each.

Fund Tabs

The first page in each Fund tab is an overview of the fund(s) within that section. It includes an explanation of the fund's purpose and a summary financial outlook. Also included are the organizational focus areas addressed by departments/divisions within the fund (grayed out if not applicable), an organization chart, benchmarks, and summary personnel and financial information.

Benchmarks listed in the fund tabs are a sample of those included in the Gilbert's 2021 Benchmark Report, available online at www.gilbertaz.gov. Each department identified two to three local and two to three national municipal benchmarks that were appropriate for their particular functional area, based on population and service delivery. A complete list of benchmark communities and performance metrics may be found in the full report.

Organization Charts

Throughout the document are charts that depict the budget organizational structure (not a reporting structure). Shading in a given functional area indicates that the area is funded by an alternate funding source.

Department summaries include the following components:

Purpose Statement: Explain why the Department exists and provides a brief list of services provided.

Accomplishments: Highlight successes and improvements that were completed during the prior fiscal year.

Objectives: Communicate what is going to be accomplished during the budget year, and how those accomplishments align with the department goals and organizational focus areas.

Budget Notes: Explain any noteworthy changes from the previous year.

Performance/Activity Measures: Identify desired outcomes and measure results to better define progress towards the desired service levels. Each performance/activity measure is shown next to the organizational focus area icon that it impacts the most. Please refer to the Organization Focus Areas pages of this document to view a full description of the icons that are represented on the department/division pages.

Personnel by Activity: Depict total approved staffing by Division within the Department for the prior three fiscal years and for the budget year.

Expenses by Division: Reflect total expenses by Division within the Department for the prior three fiscal years and the budget year, including transfers out to cover a division's share of expenses that were incurred elsewhere in the budget.

Expenses by Category: Break out expenses into the categories of personnel, supplies and contractual, capital outlay, and transfers out to provide an overview of the allocation of resources by type.

Operating Results: Some functional areas charge user fees when a specific service provided has a direct benefit to a specific user. Other services provide general public benefit, such as public safety, streets, or parks, and are primarily paid by general revenues, such as sales tax or state-shared revenues. The operating results show the net of direct revenues less expenditures.

Replacement Funds

Replacement funds relate directly to an operating fund but are tracked separately to ensure that aging equipment and/or infrastructure can be replaced or reconstructed. The sole financing source is the respective operating fund. Each replacement fund has a separate fund number in order to identify the fund balance for these activities. In the Annual Comprehensive Financial Report, these funds are reported as part of the operating fund.

Capital Improvements

The Capital Improvement Plan (CIP) is an integral part of the budget process and is updated annually. This document describes all known capital projects with a dollar value greater than \$100,000. Projects included in the FY 2023 budget are shown in the project detail section, which includes a brief description, project prioritization ranking, and a repair and replacement logo (when appropriate). The repair and replacement logo is added to projects to identify them as non-growth-related projects that demonstrate Gilbert's commitment to long range infrastructure planning.

The first year of the CIP is included in the annual adopted budget. Both the initial capital investment and the subsequent impacts to the operating budget are integrated into Gilbert's short and long-term balanced financial plans. Projects in future years are included for planning purposes and are calculated into the five-year forecasts to estimate long-term funding availability.

Debt Service

Gilbert issues debt to finance buildings, recreation facilities, and infrastructure construction. The debt service section explains the types of bonds, the legal criteria, debt limits, capacity, and outstanding debt.

Appendix

Personnel Detail: Every staff position is approved by the Council and is included in the personnel detail. Historic information is included for the prior three years. A small number of positions are shown on the personnel listing as 'Limited Term Agreements' (LTAs). These positions are typically for a one-year period and must be re-authorized/prioritized through the annual budget process.

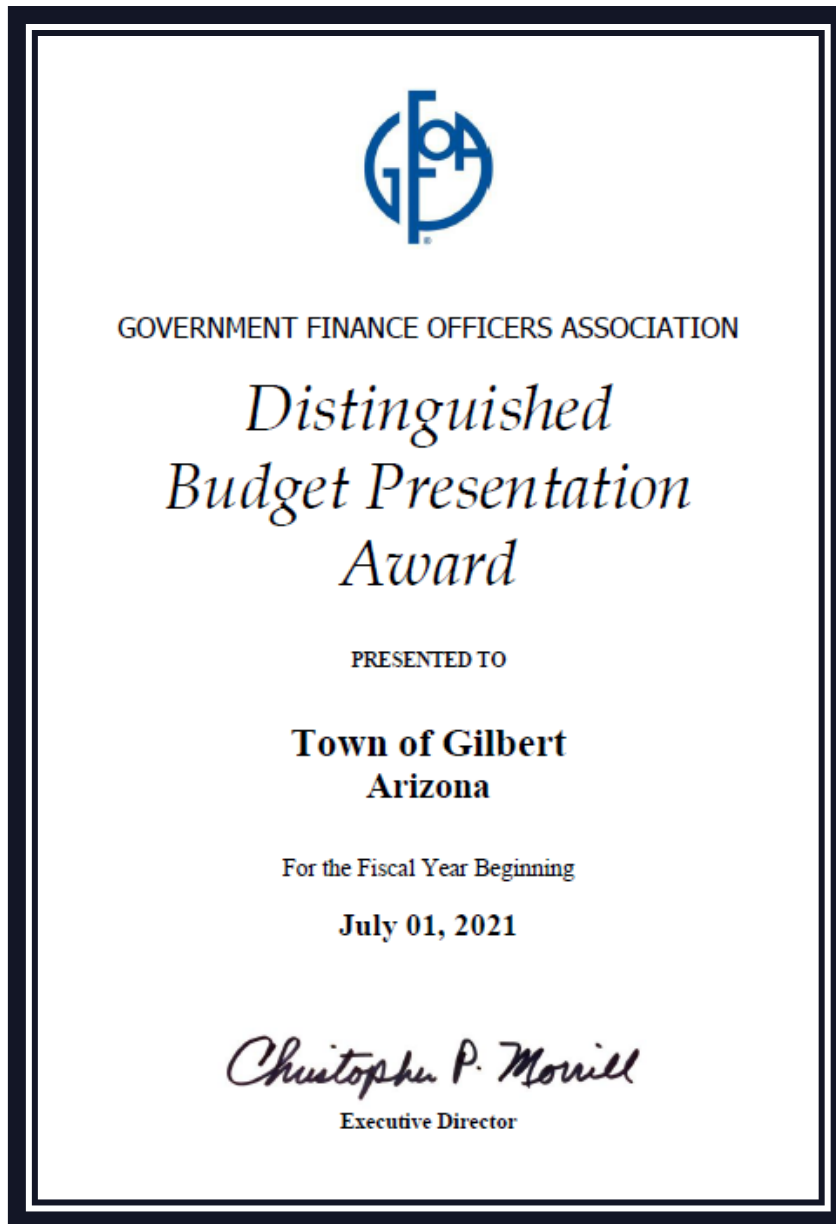
Capital Outlay: Items with a useful life greater than one fiscal period, with capitalized acquisition costs of \$10,000 or more, are individually approved and included in this section.

Transfer Schedules: This part of the budget document illustrates interfund transfers (by fund) that are scheduled for the current fiscal year.

Schedules A-G: This section includes (A) summaries of estimated revenues and expenditures, (B) tax levy and tax rate information, (C) revenues other than property tax, (D) fund types of other financing resources and inter-fund transfers, (E) expenditures within each fund by department, (F) expenditures by department, and (G) full-time employees and personnel compensation by fund. The State of Arizona Office of the Auditor General requires cities and towns to include this information in their annual budgets.

Glossary/Acronyms: Many of the terms used in government are unique. The unique terms are described in the glossary.

Any questions regarding the document can be directed to 480-503-6835 or budget@gilbertaz.gov.



The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the Town of Gilbert for its annual budget for the fiscal year beginning July 1, 2021. Gilbert has received this award for twenty-three consecutive years.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.

The Town was incorporated July 6, 1920 and operates under the Council-Manager form of government. Six council members are elected at large to four-year staggered terms. The Council establishes policy through the enactment of laws (ordinances). The Mayor is a member of the Council, directly elected by the voters for a four-year term, and serves as the chairperson of the Council.

MAYOR AND COUNCIL



Mayor
Brigette Peterson



Vice Mayor
Aimee Yentes



Councilmember
Scott Anderson



Councilmember
Laurin Hendrix



Councilmember
Yung Koprowski



Councilmember
Scott September



Councilmember
Kathy Tilque

EXECUTIVE TEAM

Town Manager, *Patrick Banger*
Assistant Town Manager, *Mary Goodman*
Assistant Town Manager, *Leah Hubbard-Rhineheimer*
Assistant Town Manager, *Dawn Prince*
Assistant to the Town Manager, *Allyna Bay*
Chief Performance Officer, *Nikki McCarty*

Chief Digital Officer, *Dana Berchman*
Chief People Officer, *Nathan Williams*
Chief Technology Officer, *Sasan Poureetezadi*
Development Services Director, *Kyle Mieras*
Economic Development Director, *Dan Henderson*
Finance Director, *Håkon Johanson*
Fire Chief, *Jim Jobusch*
Intergovernmental Affairs Director, *Rob Bohr*
Management and Budget Director, *Kelly Pfof*
Parks and Recreation Director, *Robert Carmona*
Police Chief, *Michael Soelberg*
Presiding Judge, *David Cutchen*
Public Works Director, *Jessica Marlow*
Town Attorney, *Chris Payne*
Town Clerk, *Chaveli Herrera*

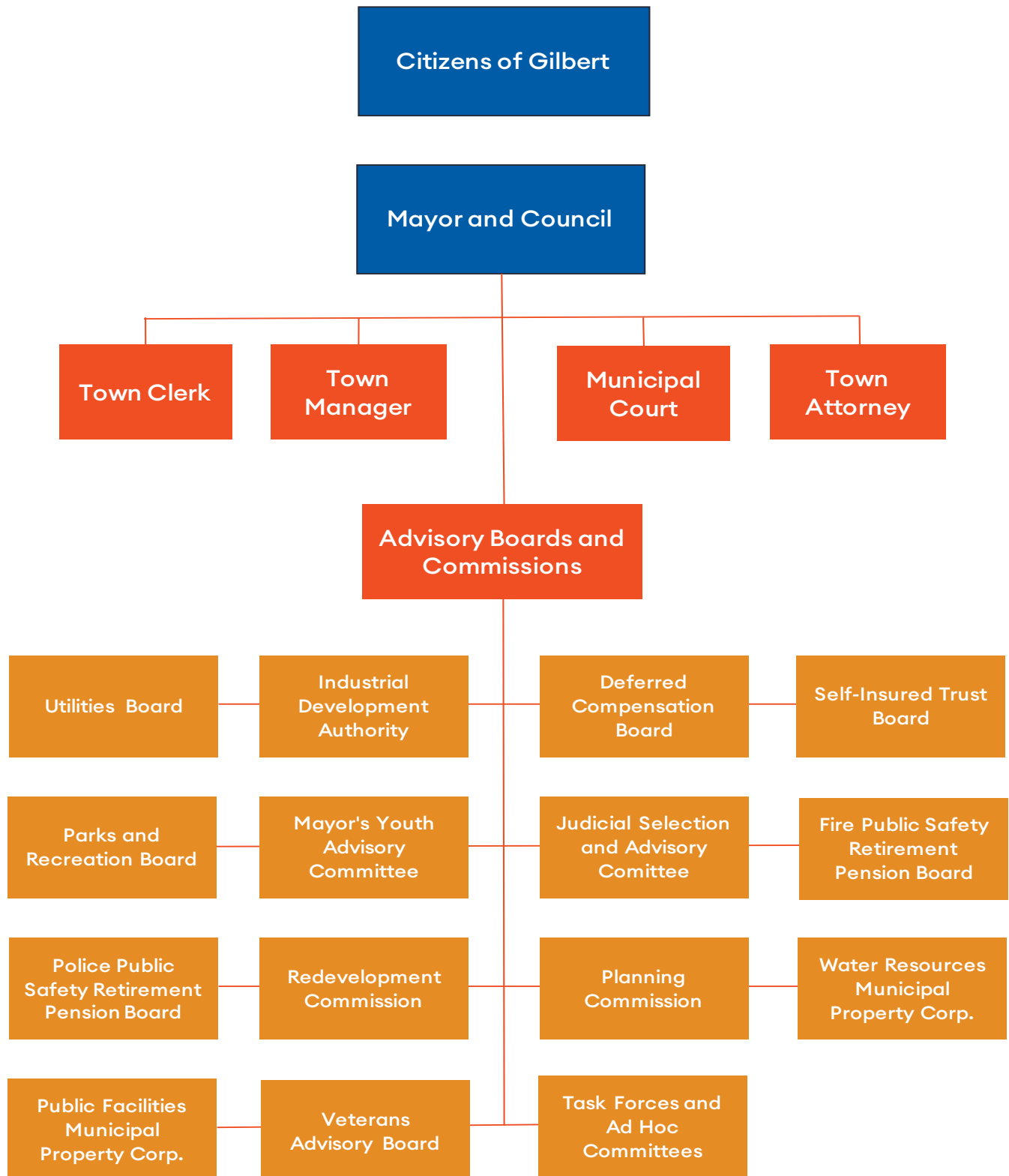
ACKNOWLEDGEMENTS

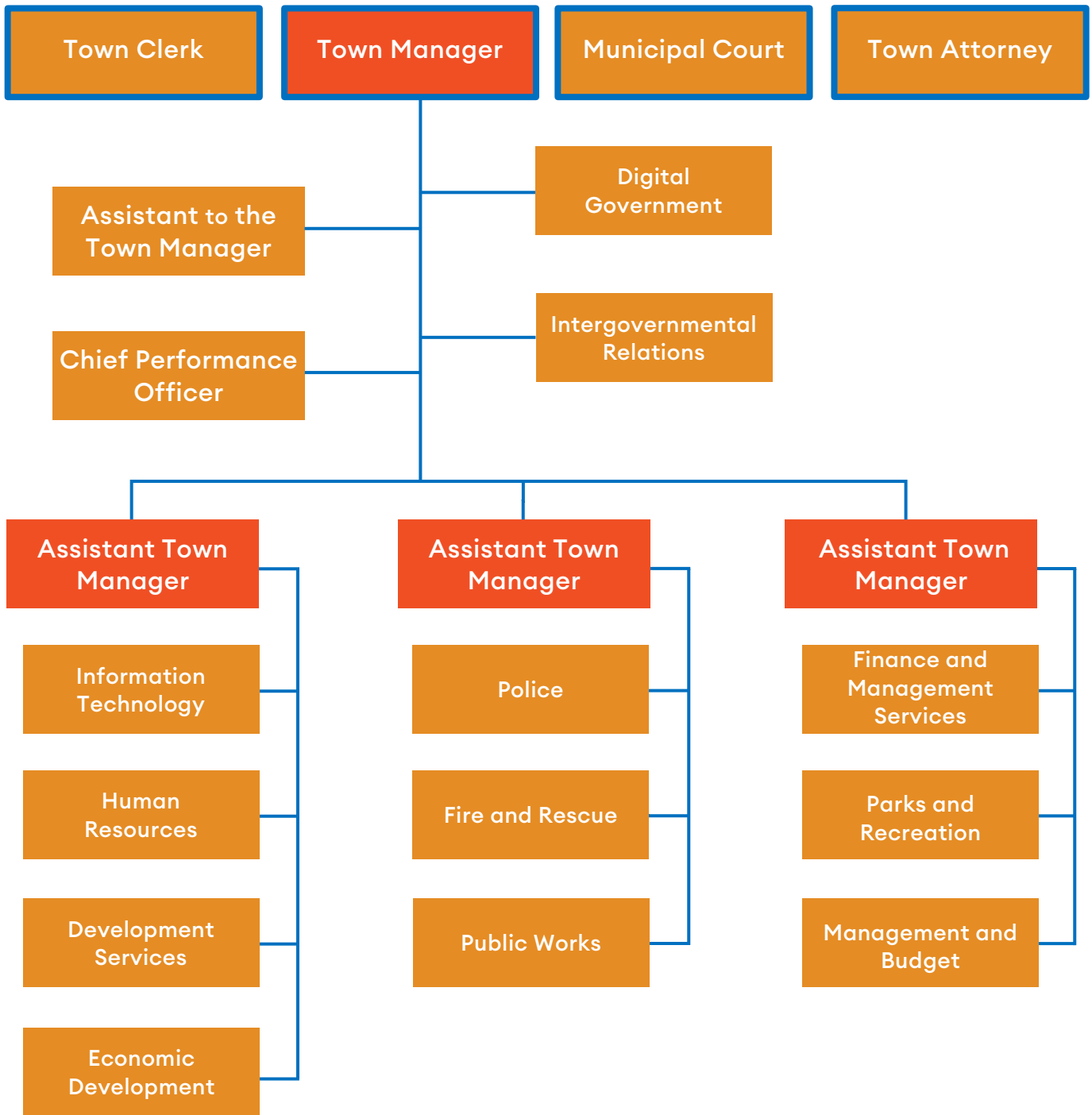
Management and Budget Director, *Kelly Pfof*

Management and Budget Analyst, *Christopher Scott*
Management and Budget Analyst, *Genesis Hart*
Management and Budget Analyst, *Joseph Hewitt*
Management and Budget Analyst, *Laura Lorenzen*

Management and Budget Specialist, *Rachel Shaver*

Special thanks to *Jennifer Harrison*, Digital Media Marketing Deputy Director, for cover design





= Employment contracts directly with Council



<p>DRIVEN</p>	<p>We are passionate and driven to excel - always hungry for new challenges and opportunities to achieve more for our community every day. Average doesn't interest us; we are always pushing ourselves for amazing. We understand the importance of our work and strive every day to give Gilbert the future it deserves.</p>
<p>KIND</p>	<p>We believe in the inherent worth of all people. We are inclusive and spread Gilbert kindness in our words and actions. We promote emotionally intelligent leaders who put people and relationships before processes and tools. We serve each other and the community with respect and civility at all times. We believe the ability to connect and help is just as important as talent and knowledge.</p>
<p>BOLD</p>	<p>We innovate and take risks, so we can keep growing, improving and learning. New ideas and innovative approaches mean sometimes we'll stumble. If we do, we quickly refocus to find the best path forward. Gilbert is a safe place for big ideas. We are committed to constant improvement and doing things differently. We value curiosity and creativity, knowing that community solutions often require new approaches to complex challenges.</p>
<p>HUMBLE</p>	<p>We have a flat organization where titles are the least interesting thing about us. Service is at the heart of everything we do. We all have meaningful contributions to make. We embrace the servant leadership model and relish opportunities to facilitate the success of others. Authenticity and collaboration are critical to our success.</p>

In February 2019, Gilbert unveiled its new mission: “Anticipate. Create. Help people.” As Gilbert celebrated its 100th birthday in 2020, the new mission statement focused on keeping the thriving community that Gilbert is today continuing well into the future. While the community reflects on the last 100 years, there is still more work to be done to prepare Gilbert for the future. To that end, we’ve identified three focus areas to prepare us to become the “City of the Future.” The Town’s focus areas are prosperous community, strong economy, and an exceptional built environment.

COMMUNITY MISSION

Anticipate. Create. Help People.



Organizational alignment with the Gilbert community mission is achieved by establishing individual performance measures and benchmarks that complement department goals, and town-wide focus areas. The FY 2023 budget was developed with the Council organization focus areas as a key factor in the decision-making process. The goals and objectives included in the department information tie directly to the organization focus areas, and represent intermediate steps to achieving those Council-identified priorities. **Accordingly, icons (pictured below) are included on each division and department page to highlight the link between the focus areas and individual goals.**

The Council reviews and updates the organization focus areas during their annual retreat. Management staff and departmental personnel utilize the focus areas to guide daily operations. An administrative interpretation of each initiative is included as a starting point from which department goals and action plans follow.

ORGANIZATION FOCUS AREAS



Prosperous Community

Gilbert was once a small town that quickly became the largest town in America. We’ve created opportunity and the rest of the world has noticed. We’ve been recognized as the safest, fastest growing and most prosperous city. We’d like to keep it that way.

Individuals and families prosper in clean, safe communities with great schools, high-quality healthcare options and strong social connections. When families evaluate where to put down roots, access to quality schools is paramount, along with an overall feeling of safety. People also want to feel connected – with friends, family and neighbors in a place that feels like home. That’s why we’re building unique destinations and experiences that create a sense of place and community, at a price that isn’t out of reach for the average family’s income.



Strong Economy

The backbone of every thriving community is a strong local economy that provides economic opportunity for businesses to grow and individuals to pursue meaningful careers across an array of vocations. This starts with thriving businesses that draw from a high-quality workforce. With this in mind, Gilbert is focusing on attracting high-wage jobs in STEM-related industries, and pursuing higher education opportunities to prepare its residents to embrace the jobs of the future.

Redevelopment to revitalize and energize maturing areas of the Town is also a priority in the years ahead. Gilbert’s Heritage District – once an aging, stagnated area – has reinvented itself as a vibrant, family-friendly community gathering place with bustling restaurants and business that draw residents, visitors and tourists from across the region and beyond.

Along with our focus on these economic development strategies, Gilbert is committed to managing its debt and finances properly. Financial stability at the local level will help to bolster a long-term, sustainable and thriving economy.



Exceptional Built Environment

Ensuring well-maintained and sustainable infrastructure is a priority for the Town of Gilbert. Though often unseen, our municipal infrastructure is the foundation of our community, and can often represent some of our largest investments. From water lines to parks, streets to community centers, these services provide critical support for our daily lives. Our goal is to provide clean water, efficient trash collection, economical street maintenance and smooth traffic flow, just to name a few. We are also finalizing a long range infrastructure plan to guide responsible planning and maintenance of critical community assets.

FY2023 WILDLY IMPORTANT GOALS

UNITE GILBERT

As an organization, Gilbert will work to unify our culture and our teams to advance the mission of the organization. The goal is to create a safe and respectful environment where authentic connections thrive, opinions are equally valued, differences shared and celebrated, and a sense of belonging is felt by all. In order to accomplish this, we will develop approaches in each department that help us to understand the diverse nature of our employees and community, how to achieve equitable treatment of each other and the community we serve and create a welcoming, inclusive environment where all can thrive.



Prosperous Community

- Community Risk Reduction Model
- Family Advocacy Center
- Crime Lab Assessment
- Fire & Rescue Department Call Volume Analysis
- Emergency Operations Center Remodel

Strong Economy

- Economic Development Strategic Plan
- Northwest Growth Area
- Tourism

Exceptional Built Environment

- Water Shortage Management Plan
- New Conservation Program
- Parks and Recreation Master Plan Update



Prosperous Community

FY 2023 Wildly Important Goals

1. Community Risk Reduction Model for Fire & Rescue Department. Implementation of a fully integrated Community Risk Reduction model will allow staff to better identify and mitigate risks within the community. This model will utilize data to assess current and emerging threats and risks to both life and property within Gilbert.
2. Family Advocacy Center. A Family Advocacy Center will allow police, social workers, Department of Child Safety agents, Office of Child Welfare Investigations officials, prosecuting attorneys, and physicians to work together to reduce the trauma for victims of physical and sexual abuse. The center will be a place where victimization is transformed into empowerment.
3. Crime Lab Assessment. The overall goal of this assessment is to determine Gilbert's long-term forensic science needs and estimated costs required for creating a modern, local facility that would accommodate the Town's caseload, and to evaluate that against other available options. This effort will also build consensus on issues of space, scope, future growth, budget and schedule that will allow informed decisions to be made about the true need for a Town of Gilbert Forensics Crime Lab.
4. Fire & Rescue Department Call Volume Data Analysis. The Gilbert Fire & Rescue Department is proactively developing strategies to ensure optimal service delivery by enhancing data analysis of call volume trends. In FY22 data analysis revealed an increase of 12% in annual call volume. In FY23 the Department will continue monitoring and analyzing the call volume data on a quarterly basis, and use the results to determine the need for additional resources.
5. Emergency Operations Center (EOC) Remodel. This remodel project will include the necessary space and technological expansion of the primary EOC and will ultimately provide the critical infrastructure needed to support current and long-term delivery of quality public safety and emergency services. This project will be coordinated with technology enhancements in the existing backup EOC, so that both locations have interoperability to ensure ease of use.



Strong Economy

FY 2023 Wildly Important Goals

1. Economic Development Strategic Plan. This effort will be an integrated planning process that incorporates community research and analysis, stakeholder engagement, deep market understanding, and sector-specific insights can position public organizations for sustained vitality. Updating the plan will lay the foundation to anticipate the needs of the community and directs efforts and resources toward a clearly defined vision for the Office of Economic Development. Gilbert updates its plan every five years, and a draft of the updated Gilbert strategic plan will be complete by June 30, 2023.
2. Northwest Growth Area. The northwest area of Gilbert, AZ is one of the most mature areas in the community. For the past 10 years, Gilbert staff has been focused and actively evaluating the population, employment, and development trends in this area. To ensure that each employment and residential area of Gilbert remains a vibrant place to live, work, and play, in FY23 Gilbert is examining proactive revitalization options and efforts that can play an important role in addressing signs of decline before they negatively impact residents and businesses alike.
2. Tourism. The updated Gilbert Tourism Strategic Plan focuses on building and launching foundational components of a successful destination development strategy and initiating catalytic actions. These efforts are important as they not only present a bedrock for establishing Gilbert as a destination in its own right, they also bring stronger cohesion to the local travel and tourism industry stakeholders, and establish the policy foundation for tourism to occur in accordance with the community's wishes. In FY23, Gilbert will launch Phase One of the Plan, with a deliberate focus on promoting family-friendly regional outdoor recreation, and developing an events, festivals, and activations strategy for the Gilbert community.



Exceptional Built Environment






FY 2023 Wildly Important Goals

1. Water Shortage Management Plan. In June 2022, Gilbert declared stage one of its local water shortage management plan. In FY23, the team will engage an internal working group as well as external stakeholders to continue evaluating worsening conditions on the Colorado River, as well as recommendations for subsequent phases of our local plan to mitigate supply issues and manage demand as needed.
2. New Conservation Programs. By January 2023, Water Resources and Conservation will launch new conservation programs available to the community, including smart irrigation controllers and a non-residential turf conversion program. The team will actively explore additional solutions as part of the town's ongoing commitment to conserving our most precious resource in the desert: water.
3. Parks and Recreation Master Plan Update. The Parks and Recreation Department will be updating the Parks and Recreation Masterplan. The current Masterplan will be ten years old in 2024, and the plan will enable staff to begin the 12-16-month process. The efforts will include a significant public outreach effort and work with the Parks board and Town Council.

FY 2022 Wildly Important Goals and Results





Prosperous Community

FY 2022 Wildly Important Goals	FY 2022 Results	Lead (L) Key Stakeholders (KS)	Goal Status
<p>1. Performance Management Program. Establish a process for monitoring and improving performance across all service lines by June 30, 2022</p>	<p>Throughout FY22 core teams were developed to help drive the implementation and strategy of the program and to help develop key foundational pieces of the program that are anticipated to be complete in early FY23. Multiple data governance projects were initiated to support the program goals. By the end of FY22, key support staff positions were either filled or were in an active recruitment process.</p>	<p>L = TM KS = DG, IT, MB</p>	<p> In Progress</p>
<p>2. Advocacy Center. Design and construct an Advocacy Center to provide comprehensive services to victims of violence and neglect in a safe, confidential and supportive environment. Design by June 30, 2022.</p>	<p>Staff presented to Council in Nov 2021 and direction was given to proceed with an RFP for design and construction services. After working through Federal procurement guidelines to determine the best contracting method, the team proceeded with an RFQ for architecture, engineering and construction services in Q4.</p>	<p>L = PD KS = CIP, DG, DS, IT, PR</p>	<p> In Progress</p>
<p>3. Diversity, Equity & Inclusion Efforts. Establish programs for educating employees on the value of DE&I in the Town, and providing frequent communication and feedback opportunities by June 30, 2022.</p>	<p>A new group of staff members was created and named "Unite Gilbert." The group developed a purpose statement and a template for a newsletter and now monthly newsletters are sent to all employees. In the Police Department, focus occurred on autism training for all PD employees and the team also increased efforts to achieve the goal of having 30% of women in the force by 2030. The Fire Department focused on revamping recruitment efforts and facilitated discussions between fire academy members and Catholic Charities to meet and learn from immigrant families in the community. Work on an intranet page, allyship group, cultural calendar and holiday cookbook were ongoing throughout FY22 and will continue into FY23.</p>	<p>L = HR KS = All</p>	<p> In Progress</p>
<p>4. Water Resources Planning. Complete the addition or renewal of one component of Gilbert's long-term water portfolio by June 30, 2022.</p>	<p>FY22 brought many challenges and opportunities for water resource planning especially in light of the continued deterioration of the conditions on the Colorado River. While the Town was successful in completing short term water purchases and continuing discussions on long term acquisitions, attention in the second half of FY22 shifted to the more immediate need of implementing Stage 1 of Gilbert's Water Supply Reduction Management Plan in preparation of deeper and sooner reductions to the Colorado River supply. The Town continues to pursue strategic partnerships to insulate Gilbert from the impacts of these shortages and to provide long-term sustainability to the community.</p>	<p>L = TM KS = GC, MB, PW</p>	<p> Achieved</p>
<p>5. Future Workforce & Workplace Strategies. Establish long-term hybrid and remote work policy with roll-out by December 31, 2021.</p>	<p>Utilizing a cross-departmental team approach, a draft remote-work policy was completed. After review by the Legal Department and People Team, the final policy was circulated and presented to all leadership groups in December 2021. Final implementation occurred in January 2022.</p>	<p>L = TM KS = All</p>	<p> Achieved</p>







Strong Economy

FY 2022 Wildly Important Goals	FY 2022 Results	Lead (L) Key Stakeholders (KS)	Goal Status
<p>1. Northwest Corridor Growth Area. Staff efforts are concentrated on developing a plan to further the goals of the General Plan and create a framework for revitalization and redevelopment, and guide the long-range health and vitality of the NW Growth Area by June 30, 2022.</p>	<p>Boundary options were prepared and discussed during Council briefings in October 2021. In conjunction with the Legal Department, Staff provided Council with research on Arizona Revised Statutes as they pertain to redevelopment areas. At the request of Council after a January 2022 study session, Staff prepared a survey and interactive comment map to solicit public feedback. On-going discussions with Council will likely occur at an upcoming retreat in FY23.</p>	<p>L = ED KS = DS, FD, GC, MB, PD, PR, PW, TM</p>	<p> In Progress</p>
<p>2. Higher Education Initiatives. The higher education initiative focuses on increasing access to diverse higher education opportunities for Gilbert residents in support of growth industries by June 30, 2022.</p>	<p>In December 2021 Council approved the expansion of the UArizona expansion onto the 4th floor of the University Building downtown. Construction began in January 2022 and was completed by the end of FY22. In December 2021, Council also approved the acquisition of the Neely Traditional Academy site, and staff is working to identify future opportunities for this site. Staff met with Park University in March 2022 to discuss next steps for expansion of their academic and athletic programs.</p>	<p>L = ED KS = CIP, GC, IT, MB, PR, TM</p>	<p> Achieved</p>



Exceptional Built Environment

FY 2022 Wildly Important Goals	FY 2022 Results	Lead (L) Key Stakeholders (KS)	Goal Status
<p>1. Transportation Infrastructure Bond. Complete transportation bond education and outreach activities by November 2022.</p>	<p>All goals for the pamphlet creation were met ahead of schedule. The bond election was held in November 2021 and was supported by the public. The Town successfully sold a portion of the bonds in April 2022 and CIP projects were initiated based on the availability of the funds.</p>	<p>L = PW KS = CIP, DG, DS, FM, GC, MB, PR, TC</p>	 Achieved
<p>2. North Water Treatment Plant. Substantially complete design of the reconstruction and expansion of the North Water Treatment Plant by June 30, 2022.</p>	<p>In Q1 the pilot unit was delivered and field offices were mobilized as work continued on the draft GMP#2. In Q3 Town Council awarded GMP#1 and the ground-breaking ceremony was conducted on March 1, 2022. In June 2022 an update on the project was presented to Council during a Study Session. At the end of FY22, next steps include conducting value engineering exercises to help mitigate construction cost escalation changes and to present the results to Council once complete.</p>	<p>L = CIP KS = DS, FM, IT, MB, PR, PW, TM</p>	 Achieved
<p>3. Transportation Master Plan. Complete update of Gilbert's Transportation Master Plan by June 30, 2022.</p>	<p>Completed all Q1 activities including phase II public outreach, draft typologies and prioritization framework. Presented at retreats to Executive team in October 2021 and Council in November 2021. Additional public outreach occurred in Q3 along with final internal review. Council study session was held in May 2022.</p>	<p>L = DS KS = CIP, DG, ED, PR, PW</p>	 In Progress
<p>4. Cloud-Based IT Strategies. Develop a cloud strategy to improve business continuity, disaster recovery, the customer experience, and information security of Town-wide information technology systems and services by June 30, 2022.</p>	<p>A sub-committee of the IT steering committee was formalized and a high-level timeline for implementation of the strategy was identified. After the sub-committee finalized a recommendation for which platform to utilize, a budget package was submitted to be included in a future budget cycle for Council review. At the end of FY22, nearly half of the Town solutions were being hosted in the Cloud.</p>	<p>L = IT KS = All</p>	 Achieved

Abbreviation Guide

All	All Departments	Fac	Facilities	IT	Information Technology	PW	Public Works
CIO	Chief Innovation Officer	FD	Fire	LRTP	Long Range Transportation Plan	ST	Streets
CIP	Capital Improvement Plan	FM	Finance and Management	MB	Management and Budget	TC	Town Clerk
DG	Digital Government	GC	Legal	PD	Police	TE	Traffic Engineering
DS	Development Services	HR	Human Resources	PR	Parks and Recreation	TM	Town Manager
ED	Economic Development	IG	Intergovernmental Relations				

For nearly 25 years, Gilbert has been committed to a culture of continuous improvement. Gilbert’s first structured improvement approach, CQI (or Continuous Quality Improvement) began in 1994. In 2012, the town adopted Franklin Covey’s *The 4 Disciplines of Execution* and the concept of setting Wildly Important Goals (WIGs) to provide structure and accountability to goal setting and goal achievement in the organization. In 2014, Gilbert furthered our efforts in Continuous Improvement by adopting Lean Six Sigma. As Gilbert grows, and the expectations of what defines “great service” evolve, the organization must also evolve, and find the best way to meet the needs and expectations of customers. In FY 2018, Gilbert introduced a fresh approach; EDGE (Employee’s Driving Gilbert’s Excellence) takes the best parts of CQI and Lean Six Sigma and teaches our employees to participate in Organizational Transformation by aligning people, process, and technology in an ongoing effort to deliver efficiency and effectiveness from a customer-centric point of view. When combined with clearly defined Wildly Important Goals, we are constantly evaluating the work we do and asking ourselves, “Is this the most important thing we can do right now for our customer?”

Since departments are so diverse, it is hard to find a “one size fits all” approach. We believe that through the marrying of our Organizational Transformation approach (EDGE) and *The 4 Disciplines of Execution* (WIGs), we are equipping the organization with a variety of quality tools and agile techniques in order to:

- Improve Service Delivery
- Increase Customer Satisfaction
- Empower Staff to Innovate
- Enhance the Organizational Culture
- Yield a Return on Investment
- Reduce Costs
- Increase Staff Capacity to Deliver Results

Gilbert is dedicated to being a High Performing Organization. We strive every day to be a community where people love to live, work, and play. Our continuous improvement projects for FY 2022 included:

- Improved process for Governmental Accounting Standards Board (GASB) audit. This project ensured all developer contributed assets for the Town are captured and reported accurately. Previously, not all developer contributed assets were captured or lacked appropriate backup documentation for the GASB auditors. New process now includes an internal quarterly audit, a centralized database which combines two previously disparate datasets and education for stakeholders about the critical nature of this audit. With the new process in place, we anticipate zero defects in the GASB audit going forward and a reduction of cycle time preparing for the audit. Estimated reduction of cycle time is 165 hours over one year.
- Created a new process for coordinating new hire recruitment for the People Team. Previous process was manual, based on a shared spreadsheet. Information on the shared spreadsheet was not reportable because of lack of standardization and other departments who relied on the spreadsheet found it difficult to get the information they needed. The new process involves a centralized database with error proofing capabilities to ensure standardization as well as eliminating the need to do double entry of data. This new database allows information to be compiled in reports which can then be distributed to other departments based on their requirements. Estimated reduction of cycle time is 480 hours over one year.

The organization continues to evolve and enhance efforts around Operational Excellence and Organizational Transformation through continued use of *The 4 Disciplines of Execution* and EDGE. Progress is never-ending, and therefore, Gilbert will continue to evolve and adapt to deliver exceptional service and be the city of the future.

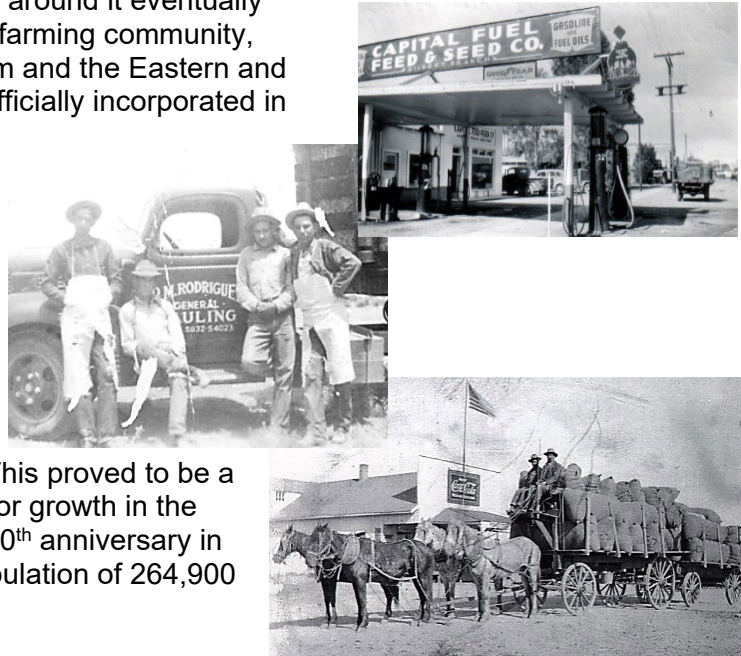


645 HOURS SAVED IN FY 2022
WITH GASB Audit process and Recruitment Database

Gilbert History

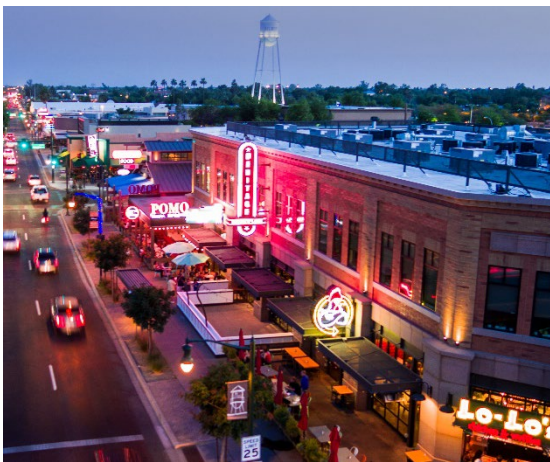
HISTORY

In 1902, the Arizona Eastern Railway asked for donations of right of way in order to establish a rail line between Phoenix and Florence. A rail siding was established on property owned by William "Bobby" Gilbert. The siding and the town that sprung up around it eventually became known as Gilbert. Gilbert was a prime farming community, fueled by the construction of the Roosevelt Dam and the Eastern and Consolidated Canals in 1911. The Town was officially incorporated in 1920. It remained an agriculture town for many years and was known as the "Hay Capital of the World" until the late 1920s; Gilbert began to take its current shape during the 1970s when the Town Council approved a strip annexation that encompassed 53 square miles of county land. Although the population was only 1,971 in 1970, the Council realized that Gilbert would eventually grow and develop much like the neighboring communities of Tempe, Mesa, and Chandler. This proved to be a farsighted decision as Gilbert positioned itself for growth in the 1980s and beyond. As Gilbert celebrated its 100th anniversary in 2020, the Town had grown to an estimated population of 264,900 with 72.6 square miles within its planning area.



GILBERT TODAY

Located in the Southeast Valley of the Phoenix metropolitan area, Gilbert is actively growing and diversifying its economic base, citing global-minded innovation and entrepreneurship as keys to productivity. A community that boasts solid infrastructure, a high availability of skilled labor, close proximity to other major markets, and an unbeatable quality of life, Gilbert offers an advantageous business climate.



The community also offers one of the highest concentrations of graduate and professional degrees among competing western U.S. cities. According to 2020 American Community Survey data, more than 45 percent of Gilbert residents hold a bachelor's degree or higher, compared to the Phoenix average of 29 percent. In addition, Gilbert boasts one of the highest median household incomes in the state at \$99,154 (according to Census, 2020).

Gilbert's 2023 estimated population of 281,600 continues to grow, having experienced 21 percent growth between 2005 and 2010; and 29 percent between 2010 and 2020. With attractive demographics, award-winning amenities, and a

business-friendly environment, Gilbert was recently named the #1 Place to live in Arizona by Ranking Arizona. Our thriving community was named the Best City in the Nation for Early Retirement in 2022 by SmartAsset. In addition, in 2021 the Town was named the 3rd Best Place to Buy a Home in America by WalletHub.

GILBERT AT A GLANCE

Year Founded: 1891
 Year Incorporated: 1920

Planning Area: 72.6 square miles
 Elevation: 1,273 feet

Annual Average Rainfall: 6.41 inches
 Annual Sunshine Days: 340 days

Source: Maricopa County Weather Sensor Data 2020

Average Temperature in Fahrenheit:
 (High / Low)

January	66 / 39
April	83 / 52
July	105 / 77
October	87 / 57

Source: National Oceanic and Atmospheric Administration (NOAA)

Transaction Privilege Tax Rate:

State / County	7.8%
Gilbert	6.3%
	1.5%

Total Housing Units: 93,230
 Vacancy Rate: 4.6%

Census 2020 Population: 267,918

Census Annual Estimates (as of 7/1/21): 273,136
 Estimated Population (as of 7/1/22): 281,600

Median Age: 34.5

Under 18	29.7%
18 – 24	8.7%
25 – 44	27.5%
45 – 64	24.5%
65 and over	9.6%

Highway Distances from Gilbert:

Albuquerque, NM	477 Miles
Dallas, TX	1,028 Miles
Denver, CO	841 Miles
Las Vegas, NV	315 Miles
Los Angeles, CA	415 Miles
Phoenix, AZ	12 Miles
Salt Lake City, UT	708 Miles
San Diego, CA	381 Miles
San Francisco, CA	813 Miles
Tucson, AZ	104 Miles

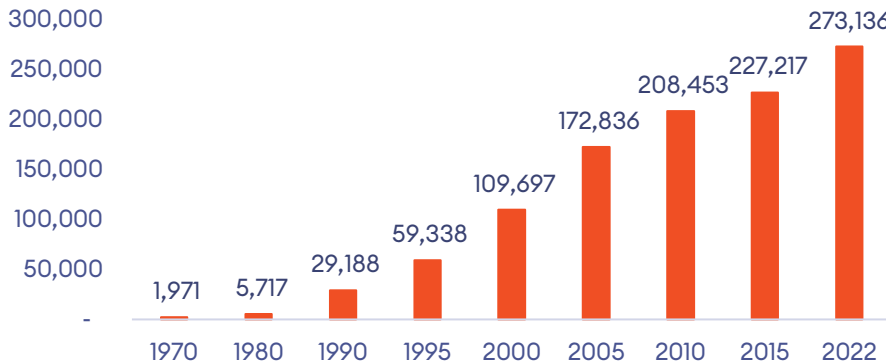
More information can be found at: <http://www.gilbertaz.gov>

Source: Unless otherwise indicated, U.S. Census Annual Population Estimates, 2020.



Demographics:

GILBERT POPULATION

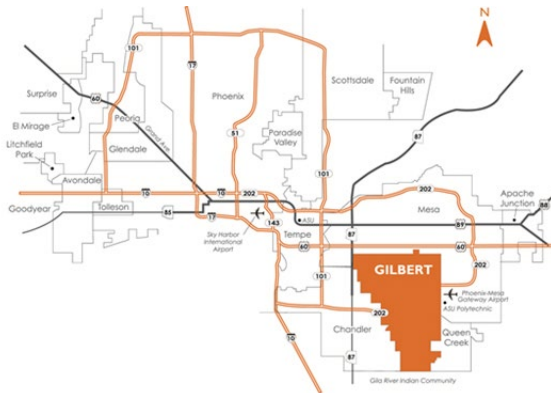


MEDIAN AGE

Location	Median Age
Gilbert	34.5
Greater Phoenix	36.6

Source: U.S. Census Demographic Characteristics

EDUCATIONAL ATTAINMENT



	Gilbert	Greater Phoenix
High School Graduate	16.5%	22.4%
Some College, No Degree	24.5%	23.9%
Associate Degree	10.2%	8.7%
Bachelor's Degree	29.9%	21.1%
Graduate/Professional Degree	15.4%	12.4%
High School Graduate or Greater	96.5%	88.4%
Bachelor's Degree or Higher	45.3%	33.4%

Source: U.S. Census American Community Survey, 2020 for the Town of Gilbert, AZ and Maricopa County, AZ

RACE / ETHNICITY



- White, 69.54%
- Hispanic, 17.35%
- Asian, 5.35%
- Black or African American, 3.83%
- Two or More Races, 3.1%
- American Indian and Alaska Native, 0.45%
- Other Race, 0.21%
- Native Hawaiian and Other Pacific Islander, 0.17%

Source: U.S. Census American Community Survey, 2020 5 Year Average

HOUSEHOLD CHARACTERISTICS



	Gilbert	Greater Phoenix
Median owner-occupied housing value	\$348,000	\$278,700
Median household income	\$99,154	\$67,999
Average household size	3.11	2.73

Source: U.S. Census American Community Survey, 2020 for the Town of Gilbert, AZ and Maricopa County, AZ

AWARDS & RECOGNITIONS

- Most Caring City in Arizona (WalletHub, 2021)
- #1 Best City for Early Retirement (SmartAsset, 2022)
- #1 Place to Live in Arizona (Ranking Arizona, 2022)
- 2nd Best City for First-Time Home Buyers (WalletHub, 2021)
- 3rd Best City to Buy a House (WalletHub, 2021)
- #3 Cities Whose Unemployment Rates Are Bouncing Back Most (WalletHub, 2022)
- 5th Best Place for Veterans to Live (WalletHub, 2021)

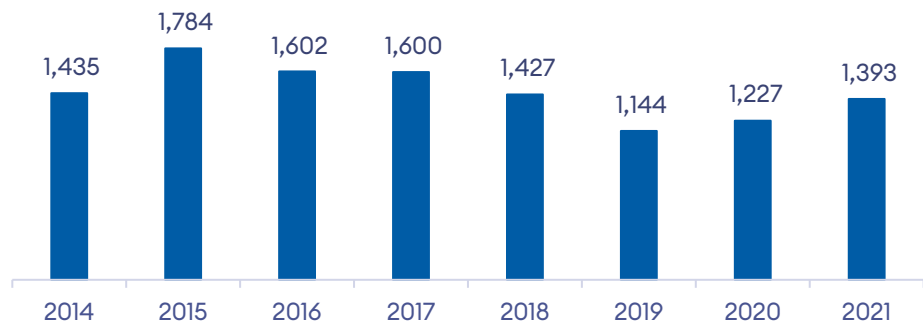
#1

Best Places to Live
in Arizona
according to
Ranking Arizona,
2022

1,393

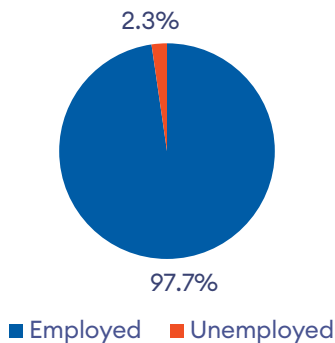
Single-Family Housing
Permits issued in 2021

SINGLE-FAMILY HOUSING PERMITS BY CALENDAR YEAR



CIVILIAN LABOR FORCE

Labor Force = 146,267



PRINCIPAL EMPLOYERS

Employer	Employees
Gilbert Unified School District	3,868
Banner Health	2,008
Town of Gilbert	1,650
Fry's Food and Drug	1,311
Go Daddy Software, Inc.	1,257
Higley Unified School District	955
Dignity Health	872
Wal-Mart Stores, Inc.	868
Chandler Unified School District	718
Deloitte	675

Source: Arizona Office of Economic Opportunity, Local Area Unemployment Statistics (LAUS) Data - May 2022

Source: Gilbert Annual Comprehensive Financial Report (ACFR), FY 2021

ECONOMIC HIGHLIGHTS

- From FY 2013 to FY 2021, private investment in Gilbert's four employment areas totaled over \$1.2 Billion.
Source: Gilbert Office of Economic Development
- STEM and STEM related job growth has outpaced total job growth over the last 5 years – 17% for STEM/STEM related vs. 11.4% total job growth.
Source: Economic Lightcast Inc., 2016-2021)
- Over the last 5 years, Gilbert has added 3.9 million square-feet of office, industrial/flex, and retail space to its inventory, representing an increase of 15.4%.
Source: CoStar 2017 Q2 - 2022 Q2

The financial accounts for Gilbert are organized on the basis of funds or account groups. In governmental accounting, a fund is a separate self-balancing set of accounts used to show operating results for a particular activity or activities. Funds are categorized into three classes: governmental, proprietary, or fiduciary. Different fund types are found within each of these three classes. Major funds are identified and described below.

GOVERNMENTAL FUNDS

Governmental funds include General Funds, Special Revenue Funds, Other Capital Funds, Debt Service Funds, and Special Assessment Funds.

General Funds – General Funds are used for all financial resources except those required to be accounted for in another fund.

- *General Fund (Major Fund)* – The General Fund accounts for the resources and uses of various Gilbert departments. A majority of the daily operating activity is recorded in this fund. Departments included through the General Fund:

- Mayor and Council
- Town Manager
- Digital Government
- Intergovernmental Relations
- Economic Development
- Information Technology
- Human Resources
- Management and Budget
- Town Clerk
- General Counsel/Prosecutor
- Management Services
- Municipal Court
- Development Services
- Police Department
- Fire and Rescue
- Parks and Recreation
- Public Works – Engineering

- *Roadway and Maintenance Fund* – The Roadway and Maintenance Fund accounts for the state shared revenues from Vehicle License Tax, and expenses associated with capital improvement projects, parking garage maintenance, and preventive maintenance for the Streets Department.

Special Revenue Funds – These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

- *Street HURF Fund (Highway User Revenue Fund)*
Street operating costs eligible for state highway revenues are included in this fund. Revenues are primarily derived from state-shared fuel tax.
- *Community Development Block Grant (CDBG) Fund*
This fund accounts for all federal CDBG revenue. The revenue is used for expenditures that create a more viable community, such as downtown renovation and social services.
- *HOME Fund*
This fund accounts for Federal Home Investment Partnership revenue. The revenue is used for expenditures that create and maintain affordable housing within Gilbert.
- *Grants*
The Town accounts for grant revenue and the related expenditures in a separate fund. The entire expense is typically included in this fund and any amount not supported by grant revenue is transferred from another fund.
- *Other Special Revenue*
Other special projects are accounted for in this group of funds. The activity extends beyond one fiscal year and is for a specific event.
- *System Development Fees (SDF)*
This set of funds segregates the revenue to pay for growth-related capital projects. The revenue is used to pay for eligible projects or to repay debt issued for growth-related construction.
- *Ambulance Transport*
This fund includes the revenues and expenditures associated with ambulance transport services operated by the Town.

- **Maintenance Improvement Districts**
Arizona State Statutes provide that improvement districts can be established to pay for streetlights and parkway improvements. Gilbert established two funds for these districts. Revenue is received from the benefitting property owners.

Other Capital Funds – These funds include CIP Admin, bonds, outside sources and Maricopa Association of Governments funding.

Capital Improvement Funds – These funds were established in FY 2019 based on Governmental Accounting Standards Board (GASB) best practices to properly account for capital improvement projects.

Debt Service Funds – The short and long-term payment of principal and interest on borrowed funds is accounted for in these funds.

Special Assessment Funds – Property owners requiring specific capital improvements, from which benefit is primarily restricted to those specific property owners, may form a special assessment district. Special levies are collected from those property owners to cover those costs. There are presently three types of special assessment districts in Gilbert: Improvement Districts, Streetlight Improvement Districts and Parkway Maintenance Improvement Districts.

PROPRIETARY FUNDS

Proprietary funds include Enterprise Funds and Internal Service Funds (ISF). These funds are used to account for any activity for which external (Enterprise) or internal (ISF) users are charged a fee for goods and services.

Enterprise Funds – Gilbert has the following enterprise funds:

- Water
- Wastewater
- Environmental Services – Residential
- Environmental Services – Commercial
- Environmental Compliance

Internal Service Funds – Gilbert has five Internal Service Funds: fleet maintenance, health self-insurance, dental self-insurance, workers' compensation, and general liability. The Internal Service Funds are used to provide service to other departments and to recover the cost of that service. The use of these funds provides a more complete picture of the cost to provide a given public service, because more of the total costs are included in the respective cost center.

FIDUCIARY FUNDS

This fund type is for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds. Use of these funds facilitates discharge of responsibilities placed upon the governmental unit by virtue of law or other similar authority.

Trust and Agency Funds – Gilbert had one Trust and Agency Fund: Volunteer Fire Pension.

In November 2019, the Firemen's Pension and Relief Fund Board acknowledged the death of the last pensioner paid out of the fund. As a result, the fund was disbanded in December 2019 and the remaining balance in the fund was transferred to the Fire Public Safety Retirement System (PSPRS) and applied towards the Town of Gilbert's unfunded liability.

Departments	Governmental Funds				Proprietary Funds	
	General Fund <i>(Major)</i>	Roadway and Maintenance Fund	Other Capital Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds
Mayor and Council	✓					
Town Manager	✓					
Digital Government	✓					
Intergovernmental Relations	✓					
Economic Development	✓					
Information Technology	✓					
Human Resources	✓					
Management and Budget	✓					
Town Clerk	✓					
Legal Services	✓					
Finance and Management Services	✓					
Municipal Court	✓					
Development Services	✓					
Engineering Services	✓					
Police	✓					
Fire and Rescue	✓					
Parks and Recreation	✓					
Water					✓	
Wastewater					✓	
Environmental Services - Residential					✓	
Environmental Services - Commercial					✓	
Environmental Compliance					✓	
Streets		✓				
Fleet						✓

BUDGET DEVELOPMENT

The Council determines the priorities for the year and staff develops a budget that best incorporates Council priorities and fits within the resources available.

Council set the following boundaries for FY 2023 budget preparation:

- No change in local sales tax rate (1.5%)
- The secondary property tax rate for FY 2023 will remain unchanged at \$0.99 per \$100 of assessed value. The rate is the result of the levy that is required to fund anticipated debt service payments
- Maintain minimum fund balance policies

The major steps in preparation of the budget were:

- Council input on initiatives, boundaries, and priorities
- Prepare zero based budget on the supplies/contractual budgets for one-third of the organization each fiscal year
- Departments use data, surveys, and public feedback to inform new budget requests
- Review business case for new requests or changes to existing requests for funding tying each back to specific services
- Executive Team reports out on prior year approved FTE benchmarks and results, as well as progress on authorized one-time expenses. Executive Team also completes a review of all vacant positions to determine validity of business case, potential modifications/removal of positions
- Update revenue and expense projections and five-year projections for operating funds
- Collaborative budget process with Executive Team members to determine requests that will be recommended to the Town Manager
- Prioritization of available resources to align with Council priorities and organization focus areas
- Financial Retreat with the Executive Team and Council
- Town Manager finalizes and balances the proposed budget
- Present draft to Council in 1:1 meetings

- Council and public discuss budget in Study Session
- Council reviews and adopts preliminary budget after public hearing
- Council reviews and adopts final budget after public hearing

The Budget Calendar page depicts the timing in more detail.

STATE EXPENDITURE LIMIT

The State of Arizona sets a limit on the expenditures of local jurisdictions. State statute sets the limits unless otherwise approved by the voters. Gilbert received voter approval to increase this limit to match the community's desired service levels. Gilbert must budget at or below this limit.

The expenditure limit base approved by the voters must be used in determining Gilbert's expenditure limit until a new base is adopted. Some of the specific items excluded from the expenditure limit are: revenue from bond sales, revenues received for interest, trust and agency accounts, federal and state grants, and amounts accumulated for the purchase of land, buildings, or improvements if the voters approved.

BUDGET AMENDMENTS

Under Arizona Revised Statutes, the budget cannot increase once Council adopts the preliminary budget.

Transfers between budget line items are submitted throughout the year to align the budget with actual expenses and requirements. This provides a more refined picture of what the base should be for the next budget year and assists departments undergoing the zero based budget process.

BUDGET CARRYFORWARD

If completion of a project or acquisition is not guaranteed during a fiscal year, the amount must be included in the budget for the following fiscal year and balanced along with other requests.

CONTINGENCY

The contingency account is used for emergency or unanticipated needs or opportunities.

The General Fund Minimum Fund Balance Policy states that 25% of ongoing expenditures and one year of debt service must be maintained. Annually, this is evaluated to ensure the proposed budget will allow the minimum fund balance to be maintained. For FY 2023 the ongoing budgeted expenditures were \$202.1M. When calculated at 25% plus one year of debt service, the minimum fund balance requirement is \$62.2M.

While the minimum fund balance is only in case of extreme emergency or high priority of council, contingency is regularly used and budgeted for each year. For FY 2023, the General Fund contingency is approximately \$15.0M.

Gilbert budgets for contingencies in the following funds:

- General
- Streets – Roadway and Maintenance
- Streets – HURF
- Ambulance Transport
- Water
- Wastewater
- Environmental Services – Residential
- Environmental Services – Commercial
- Environmental Compliance
- Replacement Funds
- Capital Improvement Plan (CIP)
- Grants
- Special Revenues
- Fleet

BUDGET BASIS

The budget is prepared on an annual basis in accordance with the Governmental Accounting Standards Board. Gilbert’s Governmental Funds consist of the General Fund, Special Revenue Funds, Debt Service Funds, and other Capital Funds. Governmental fund type budgets are developed using the modified accrual basis of accounting.

Under the modified accrual basis, revenues are estimated for the fiscal year that they are accrued. Principal and interest on general long-term debt is budgeted as expenditures when due, whereas other expenditures are budgeted based on the timing of receipt of the goods or services.

Proprietary Fund Budgets (Water, Wastewater, Environmental Services, Environmental

Compliance, and Internal Service Funds) are adopted using the full accrual basis of accounting whereby revenue projections are developed recognizing revenues earned in the period. Expenditure estimates are developed for all expenses incurred during the fiscal year.

The major differences between the budget and the Annual Comprehensive Financial Report (ACFR) are:

- Certain revenues, expenditures, and transfers are not included in the budget, but are accrued and reported on the Generally Accepted Accounting Principles (GAAP) basis. For example, the increases or decreases in compensated absences are not included for budget purposes but are in the ACFR
- Indirect administrative cost allocations to the Enterprise Funds are accounted for as transfers in or out on the budgetary basis, but are recorded as revenues and expenses for the ACFR
- New capital outlays in the Enterprise Funds are presented as expenses in the budget, but recorded as assets in the ACFR
- Depreciation expense is not included in the budget, but is an expense in the ACFR
- Debt service principal payments in the Enterprise Funds are expenses in the budget, but reported as reduction of long-term debt liability in the ACFR
- Encumbrances are treated as expenses in the year the purchase is made for budget purposes

Fund Type	Accounting Basis	Budget Basis
Governmental Fund – General Fund	Modified Accrual	Modified Accrual
Governmental Fund – Streets Fund (HURF)	Modified Accrual	Modified Accrual
Governmental Fund – Roadway and Maintenance Fund (Vehicle License Tax)	Modified Accrual	Modified Accrual
Proprietary Fund – Water	Full Accrual	Full Accrual
Proprietary Fund – Wastewater	Full Accrual	Full Accrual
Proprietary Fund – Environmental Services	Full Accrual	Full Accrual
Proprietary Fund – Environmental Compliance	Full Accrual	Full Accrual

Date	Action
July 1 - July 31, 2021	CIP Team holds initial departmental meetings (review/prioritize new/existing capital improvement projects)
August 10 - August 24, 2021	Executive Team report out; FTE, benchmarks, and status of one-time expenses from FY 2021
September 1 - October 26, 2021	Zero base departments and Budget office determine zero base budgets
September 2 - September 14, 2021	Budget kick-off with the Executive Team, Second in Command, and Supervisors groups
September 1 - October 26, 2021	Departments enter requests in budget software for FY 2023 new FTE and five-year plans
September 1 - November 22, 2021	Departments enter new requests and capital improvement project (CIP) maintenance needs
September 14, 2021	Executive Team review of staffing vacancies
October 26, 2021	CIP deadline for for updated project scopes, project budgets, and prioritization
November 2021	CIP follow-up meetings with departments to review funding/timing/prioritization of projects
December 2021	Financial review of CIP projects
January 2022	Executive Team reviews departmental requests
January 24 - February 16, 2022	Departments revise year end projections based on six months of activity
February 1, 2022	Present Executive Team recommendations to Town Manager
March 3, 2022	Council financial retreat
March 15, 2022	Town Manager recommendations to Executive Team
March 21 - April 18, 2022	Departments complete purpose statements, current year accomplishments, upcoming yeat objectives, and performance measures
April 11 - April 21, 2022	Budget office discussions with Council members
April 21, 2022	CIP stakeholders meeting with various agencies to review status of CIP projects and new projects for FY 2023
April 26, 2022	FY 2023 budget study session with Council
May 17, 2022	Council adopts FY 2023 Preliminary Budget after public hearing
May 17, 2022	Council reviews draft FY 2023-2032 Capital Improvement Plan
May 17, 2022	Public Hearing to consider declaring June 14, 2022, as the date of public hearing and adoption of the FY 2023 property tax levy
May 19 and June 9, 2022	Budget presentaion to Second in Command and Supervisors groups
June 14, 2022	Council adopts FY 2023-2032 Capital Improvement Plan
June 14, 2022	Council adopts FY 2023 Final Budget after public hearing
June 14, 2022	Public hearing/adoption of FY 2023 property tax levy

INTRODUCTION

The Policies of Responsible Financial Management were revised and adopted in June 2022 by Council and establish the framework for overall fiscal planning and management by setting forth guidelines for current activities and long range planning. The Policies of Responsible Financial Management are intended to foster and support the continued financial strength and stability of Gilbert. The Town complies with these policies. The pages that follow provide a summary of these policies.

PURPOSE

Gilbert's financial policies establish the framework for overall fiscal planning and management. The policies set forth guidelines for both current activities and long range planning. The purposes of the financial policies are:

- **Balanced Budget** – The Town is required, by Arizona Revised Statutes, to adopt a balanced budget each fiscal year. A balanced budget is one in which the sum of estimated revenues and appropriated fund balances is equal to appropriations.
- **Fiscal Conservatism** – To ensure that the Town is at all times in solid financial condition, defined as:
 - ✓ **Maximized efficiency** – best possible service at the lowest possible cost
 - ✓ **Cash solvency** – the ability to pay bills
 - ✓ **Budgetary solvency** – the ability to balance the budget
 - ✓ **Long-term solvency** – the ability to pay future costs
 - ✓ **Service level solvency** – the ability to provide needed and desired services
- **Flexibility** – To ensure the Town is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
- **Transparency and Communication** – To utilize best practices in communicating financial information to facilitate sound decision-making, to promote openness and transparency, and to inspire public confidence and trust.
- **Adherence to the Highest Accounting and Management Practices** – As set by the Governmental Accounting Standards Board and the Government Finance Officers Association standards for financial reporting and budgeting.

SCOPE

Gilbert has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public facilities and infrastructure. In times of tight budgets, of major changes in federal and state policies toward local government, and of limited growth in the Town's tax base, Gilbert needs to ensure that it is capable of adequately funding and providing those government services desired by the community. Ultimately, the Town's reputation and success will depend on the public's awareness and acceptance of the management and delivery of these services.

These adopted Policies of Responsible Financial Management establish guidelines for the Town's overall fiscal planning and management. These principles are intended to foster and support the continued financial strength and stability of the Town of Gilbert as reflected in its financial goals. Gilbert's financial goals are broad, fairly timeless statements of the financial position the Town seeks to attain:

- To deliver quality services in an affordable, efficient and cost-effective manner and to provide full value for each tax dollar

- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in Gilbert
- To have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of the community, and to respond to changes in Federal and State priorities and funding as they affect the Town's residents; and
- To maintain a high bond credit rating to ensure the Town's access to the bond markets and to provide assurance to the Town's taxpayers that the Town government is well managed and financially sound

Following these policies will enhance Gilbert's financial health as well as its credibility with its citizens; the public in general, bond rating agencies and investors. To achieve these purposes as the Town of Gilbert continues to grow and develop, it is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. Policy changes will be needed as the Town continues to grow and become more diverse and complex in the services it provides, as well as the organization under which it operates to provide these services to its citizens.

POLICY STATEMENT SUMMARY

The following is intended as a summary of each policy. For the full version of the policies, refer to gilbertaz.gov.

1) Accounting, Auditing and Financial Procedures

Defines financial reporting and audit requirements. An Annual Comprehensive Financial Report (ACFR) is produced annually according to Generally Accepted Accounting Principles (GAAP). Independent audits are performed annually; procurement for these services is completed every five years.

2) Budget Administration

The Town Council sets policy and adopts the annual budget at the fund level as a total amount of expenditures. Financial control is set by the Town Council at the fund level, with budgetary control for operating performance administered at the Departmental level by the Town Manager. Budget adjustments for special revenue funds, excluding Highway User Revenue Funds, will be administered by the Office of Management and Budget (OMB), and will not exceed the available revenues. Budget adjustments between funds, projects, or contingency transactions to accommodate Town Council-approved actions, such as bond transactions, will be administered by the OMB, and will not exceed available revenues or the maximum approved expenditure authorization. Grants and restricted appropriations are administered by Town departments. Department directors may authorize transfers within non-personnel budget lines at the same fund, Department, and project level. The Town Manager or his/her designee is authorized to administer a budget adjustment process *within* a fund between Departments or projects. The OMB Director or his/her designee is authorized to approve any adjustments *between* funds, projects, or contingency transactions up to \$25,000. The Town Manager or his/her designee is authorized to approve any adjustments between funds, projects, or contingency transactions up to \$50,000. Town Council action is required to approve adjustments between funds, projects, or contingency transactions over \$50,000. All annual appropriations lapse at year-end and are considered for inclusion in the subsequent year's budget on a case-by-case basis.

3) Interfund Loans

Gilbert may loan resources from one fund to another fund experiencing a temporary cash shortage. Interfund loans differ from a transfer of funds in that the amounts are provided with a requirement for repayment. Loans shall be documented with repayment terms clearly described. The Town Manager or his/her designee is authorized to approve interfund loans up to \$50,000 which have a repayment term within the following fiscal year. All other interfund loans must be approved through Town Council

action. Factors to be considered when evaluating an interfund loan may include: borrowing funds current financial condition, estimates of the borrowing fund's future resources to repay the loan, purpose of the loan, established repayment terms (including whether interest will be paid), the loan's current status, and the frequency of making loans.

4) Long-Range Planning

Gilbert needs to have the ability to anticipate future challenges in revenue and expense imbalances so that corrective action can be taken before a crisis develops. In order to provide Town officials with pertinent data to make decisions, the OMB Director shall annually develop, in coordination with departments, five-year revenue and expenditure forecasts for the General Fund, Enterprise Funds, and Streets Funds. These forecasts will identify changes in revenue and expenditures due to projected new development in Gilbert, economic indicators, legislative or program changes, labor agreements, and capital projects coming online.

5) Repair and Replacement Funding

Outlines requirements for each of the Gilbert's repair and replacement funds: Water, Wastewater, Environmental Services, Environmental Compliance, Streets and Fleet. Funding for each of the replacement funds will be determined based on the needs of Gilbert in accordance with plans established to manage the repair and replacement cycles of fleet and infrastructure. An annual review of the replacement fund balances will be done to determine if the fund is over/under funded.

6) Zero-Based Budgeting

Gilbert shall prepare a zero-based budget on the supplies and contractual budgets for one-third of the organization each fiscal year. Through this process, all expenses must be justified based on history and current levels of approved service. Continuing to reset department budgets through zero-based budgeting helps ensure that resources are correctly aligned with the costs needed to deliver approved levels of service. Any savings is appropriated back to the fund level and is then available to fund budget requests when the budget is built for the following fiscal year.

7) Contingency

Outlines the budgeting of contingency funds for the General, Water, Wastewater, Environmental Services, Environmental Compliance and Streets (HURF) and Roadway and Maintenance Funds, as well as the associated replacement funds. Funding levels for contingency in each of these funds is determined annually during the budget process and will reflect the most-likely occurrences and levels of service for the following fiscal year. Contingency funds may be requested for unanticipated needs and opportunities that arise during the year.

8) Revenue Diversification

Provides guidelines for improving the stability of revenue sources in the General Fund. Gilbert values a diversified mix of revenue sources to mitigate the risk of volatility. The General Fund revenue base includes sales taxes, state shared revenues, and other revenue sources. Gilbert has a secondary property tax which can only be used for voter-authorized general obligation debt and not for operating expenditures. Gilbert will strive to maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations by doing the following:

- Periodically conducting a cost of service study to determine if all allowable fees are being properly calculated and set at an appropriate level;
- Establishing new charges and fees as appropriate and as permitted by law;
- Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees;
- Aggressively collecting all revenues, related interest and late penalties as authorized by the Arizona Revised Statutes.

9) Use of Revenue

Gilbert avoids dependence on temporary revenue sources to fund recurring government services. One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years. Examples of one-time revenues are unexpected audit collections for sales tax, sales of Town assets, or one-time payments to the Town.

Sales tax revenue is a volatile source of revenue since it is a direct function of economic cycles. Sales tax revenues that exceed the normal growth rate should be used for one-time expenditures or to increase reserves for the inevitable economic downturns. When sales tax revenue growth is less than the normal growth rate, it may be necessary to use reserves until appropriate expenditure reductions or other measures can be implemented. Interest income is also volatile. Any interest earnings that exceed the average annual earnings over the last ten years should be used for one-time expenditures or to increase reserves.

The best use of one-time revenues is to invest in projects that will result in long term operating cost savings. Appropriate uses of one-time revenues include strategic investments, such as early debt retirement, capital expenditures that will reduce operating costs, information technology projects that will improve efficiency and special projects that will not incur ongoing operating costs. If projects are deemed appropriate strategic investments and do include increased ongoing operating costs, these costs should be acknowledged and planned for in long-range planning efforts prior to approval.

10) Investment Policy

The Town maintains an Investment Policy which applies to the investment of operating funds, capital improvement funds, debt service funds, reserve funds, and other funds which may be under the Town's control and not subject to a separate investment policy, restriction (i.e. bond covenants) or regulation. The investment of public monies is regulated by Title 35 of the Arizona Revised Statutes.

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio.

11) Fees and Charges

User fees and charges are payments for purchased, publicly provided services that benefit specific individuals. Gilbert relies on user fees and charges to supplement other revenue sources in order to provide public services. On a regular basis, Gilbert will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components. User fees related to Enterprise fund and Ambulance Transport Fund operations are calculated to recover the entire cost of operations, including indirect, debt service, reserve for replacement and overhead costs (for Enterprise Funds).

12) Debt Management

Provides guidelines for the issuance of debt, preservation of Gilbert's bond ratings, maintenance of adequate debt reserves, and compliance with debt instrument covenants and provisions, and required disclosure to investors, underwriters and rating agencies.

While issuance of bonds is frequently an appropriate method of financing long-term capital projects, such issuance must be carefully monitored to preserve the Gilbert's credit strength and to provide the necessary flexibility to fund future capital needs. Policy outlines criteria for consideration of issuing debt, types of debt that may be considered and the debt management process.

Debt Management Process:

- Gilbert will monitor the debt portfolio for restructuring or refunding opportunities. Refunding bonds will be measured against a standard of the net present value debt service savings exceeding 3% of the principal amount of the bonds being refunded, or if the net present value savings exceed \$500,000, or for the purposes of modifying restrictive covenants or to modify the existing debt structure to the benefit of the Town.
- Gilbert will maintain regular contact with rating agencies through telephonic conferences, meetings, or visits on and off-site. Gilbert will secure ratings on all bonds issued when economically feasible.
- The Finance Department shall maintain a debt book for all bonds issued and update the book on an annual basis. This debt book shall include specific information regarding the size and type of debt issued, projects financed by the bonds, debt service schedules and other pertinent information related to each specific bond issue.
- This policy shall be reviewed and updated each year by the Finance and Budget Departments.

13) Post-Issuance Compliance for Tax-Exempt Governmental Bonds

Outlines responsible parties and their post-issuance compliance requirements within the organization to ensure compliance with the Internal Revenue Code and Treasury Regulations.

14) Purchasing

The Town shall require adequate financial controls to be included in the Town's standard contract terms so as to provide assurance of minimum risk and access to review compliance with contract terms and conditions. Among these controls are the right to audit all provisions of contracts, the right to require appropriate levels of insurance, and the right to require complete financial reports if appropriate for the solicitation. All Purchasing transactions in the Town shall adhere to the adopted Purchasing Code.

15) Capital Improvement Plan

Gilbert adopts a Capital Improvement Plan and Program on an annual basis that provides for all improvements needed. The Capital Improvement Plan is a public document that communicates timing and costs associated with constructing, staffing, maintaining, and operating publicly financed facilities and improvements with a total cost over \$100,000.

Projects included within the five-year program must have sound cost estimates, an identified site, and verified financing sources, as well as confirmation it can be operationally staffed and maintained within the budget resources. The first five years of projected costs are combined with other data gathering techniques to project operating results for five years. This information is the basis for developing the next year's budget and is incorporated into the five-year financial forecasts.

The purpose of the Capital Improvement Plan is to systematically identify, plan, schedule, finance, track and monitor capital projects to ensure cost-effectiveness as well as conformance to established policies.

- The Town Manager will annually submit a financially balanced, multi-year Capital Improvement Plan for review by the Gilbert Council pursuant to the timeline established in the annual budget preparation schedule. The Capital Improvement Plan will incorporate a methodology to determine a general sense of project priority according to developed criteria.
- The Capital Improvement Program shall provide:
 - A statement of the objectives of the Capital Improvement Plan, including the relationship with the Town's General Plan, department master plans, necessary service levels, and expected facility needs, as appropriate.

- An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various Town departments.
- An estimate of each project's costs, anticipated sources of revenue for financing the project, and an estimate of the impact of each project on Town revenues and operating budgets. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.
- For the systematic improvement, maintenance, and replacement of the Town's capital infrastructure as needed.
- A summary of proposed debt requirements.
- The Town will match programs and activities identified in the Capital Improvement Plan with associated funding sources. Reimbursements shall be applied to like projects and activities.
- The performance and continued use of capital infrastructure is essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase long term costs. As such, the Town will periodically assess the condition of assets and infrastructure and appropriately plan for required major maintenance and replacement needs. Efforts will be made to allocate sufficient funds in the multi-year capital plan and operating budgets for condition assessment, preventative and major maintenance, and repair and replacement of critical infrastructure assets.

16) Fund Balance Classifications

The Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes accounting and financial reporting standards for all governments that report governmental funds. Governmental funds are defined as funds generally used to account for activities supported by taxes, grants, and similar resources and include the general fund, special revenue funds, debt service funds, and capital projects funds. GASB No. 54 does not apply to proprietary or fiduciary funds that include the enterprise, internal service, trust and agency funds. Funds may be considered non-spendable, restricted, committed, assigned or unassigned.

For purposes of this policy and in accordance with GASB No. 54, unrestricted fund balance shall consist of the "committed", "assigned" and "unassigned" portions of fund balance.

- When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, as a general rule, the Town would consider the restricted amount to have been spent first.
- When an expenditure is incurred for purposes for which committed, assigned and unassigned fund balances are available, as a general rule, the Town would first reduce the committed amounts, followed by assigned amounts, and then unassigned.
- For committed fund balance: formal action by Council through resolution is required to establish, modify or rescind committed fund balance. Such Council resolution must occur before the end of the reporting period.
- For assigned fund balance: The Council authorizes the Finance Director to assign fund balance amounts to a specific purpose.

17) Minimum Unrestricted Fund Balance

GASB No. 54 requires entities to create a formal policy that establishes a minimum level at which unrestricted general fund balance is to be maintained. Fund balance is an important indicator of Gilbert's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow Gilbert to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

A minimum unrestricted fund balance policy ensures the continuance of sound financial management of public resources when faced with unanticipated events that could adversely affect the financial condition of Gilbert and jeopardize the continuation of public services. This policy will ensure Gilbert maintains adequate unrestricted fund balance in the General Fund to provide the capacity to:

- Provide funds for unforeseen expenditures related to emergencies;
- Mitigate significant economic downturns or revenue shortfalls;
- Stabilize the volatility of primary revenue streams;
- Allow for responsiveness to legislative changes;
- Secure and maintain investment grade bond ratings; and
- Provide for long-term stability of the Town's financial status.

Gilbert shall establish and maintain a minimum unrestricted fund balance for the General Fund. This fund balance shall be adjusted for non-spendable funds to ensure adequate balance is retained based on actual cash available. Gilbert shall retain a minimum requirement of 90 days working capital of the current fiscal year, which is equal to approximately 25% of General Fund budgeted ongoing expenditures, plus one year's worth of General Fund debt service payments. Current fiscal year expenditures shall be less capital outlay and transfers out budgeted for the General Fund. For purposes of this calculation, the expenditures shall be the budget as originally adopted by ordinance. Appropriation from the minimum unrestricted fund balance shall require the approval of Council. The Council may authorize use of the minimum unrestricted fund balance for unanticipated events threatening the public health, safety or welfare. The use of minimum unrestricted fund balance should be utilized only after all budget sources have been examined for available funds.

Any use of the minimum unrestricted fund balance must include a repayment plan based on a multi-year financial projection that plans to restore the fund balance to the minimum adopted level within the three fiscal years following the fiscal year in which the event occurred.

A similar minimum fund balance of 90 days working capital, which is equal to approximately 25% of ongoing budget expenditures, plus one year's worth of debt service payments will also be kept in the Enterprise Funds and the Ambulance Transport Fund. Due to higher volatility in annual expenditure amounts, a 30% minimum fund balance will be kept in the self-insurance fund for health insurance.

Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process.

18) Capital Assets

In accordance with GASB No. 34, *Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments*, this policy establishes the financial reporting requirements for capital assets, including infrastructure assets. Capitalization of capital assets includes land, construction-in-progress, buildings, improvements, other than buildings, machinery and equipment, infrastructure, water rights, and plant and equipment.

19) Debt Service Reserve Policy

Revenues from the secondary property tax rate are used exclusively to pay debt service on the Town's general obligation bonds. Annual changes in debt service payments and property valuation will result in volatility of the property tax rate. State statute allows for municipalities to purposefully create reserve funds of up to 10% which can be used to smooth annual rate volatility or to proactively protect against unexpected collection risk or delinquency. The Town's debt service reserve policy moving forward will be as follows:

After current year debt service payments are encumbered, if the debt service fund balance exceeds 5% of next year's debt service cost, Council may consider the use of fund balance (in excess of the 5%) for

the following purposes (in order): reduce total interest cost, or reduce total term of debt outstanding, or reduce the proposed levy/tax rate, and/or hold the balance to leverage for future opportunities.

20) Economic Development Reserve

Recognizing the importance of investment in local economic development activities, the Town shall annually budget an Economic Development Reserve of \$5 million in the General Fund for the purpose of supporting economic development activities in Gilbert. Utilization of this funding shall occur within existing Town policies on expenditures and use of funding, requiring Town Council approval for expenditures exceeding \$50,000.

21) Public Safety Personnel Retirement System (PSPRS) Pension Funding

Gilbert sworn police and fire personnel participate in the Public Safety Personnel Retirement System (PSPRS). Employees joining PSPRS on or after July 1, 2017, are part of the Tier 3 benefits. Tier 3 is a pooled system with employees from many municipalities across the state, including Gilbert, participating together. Tier 1 and Tier 2 are not pooled and Gilbert is responsible to maintain the funding balance between promised benefits and available assets. The funding ratio indicates the amount of assets that are already available in the PSPRS trust to pay future benefits. Gilbert targets a funding ratio of 90% or higher for the non-pooled systems. The policy further outlines actions that will be taken if the funding ratio falls below the target. As needed, steps may include:

- Sending all contributions for the entire fiscal year to PSPRS on July 1, under the assumption that PSPRS will have better investment earnings than the Town during the year;
- Remitting the full budgeted amount for retirement contributions, which are usually higher than the actual expenditures so the difference would become an excess contribution;
- Adding a defined dollar amount to the ongoing budget which is above the calculated annual contribution amount;
- Using amounts in excess of the anticipated beginning fund balance (once the final revenues and expenditures from the prior year are reasonably known) to send an additional payment to PSPRS; and
- Budget using the highest historical PSPRS employer contribution rates which keeps the contributions more stable as the rates decline in response to a declining unfunded liability.

22) Cost Containment

Gilbert values its history and emphasis of maximizing cost containment opportunities, as demonstrated by its continual placement amongst the lowest cost per citizen of comparative communities in the Phoenix metropolitan area. As a trendsetter in this regard, comparisons with other communities will be important, but they will only be used as an indication of how Gilbert can improve. Gilbert will continually strive to improve upon this performance, embedding cost containment into its budget strategies and daily operations.

23) Grant Application, Acceptance and Administration

This policy outlines the procedures for evaluation of the grant, the application/acceptance of the grant, grant administration, and departmental responsibilities. Prior to recommending acceptance and use of grant funds, staff will communicate to council any additional requirements or implied commitments attached to the use of the funds, such as; impacts to staff/workload, implications for future year(s) budget(s), matching requirements, or provision of same or similar services by other community organizations.

Gilbert considers the following while assessing each application, acceptance and use of grant funding:

- Tax impact
- Value to the local taxpayer
- Resulting financial, administrative and/or regulatory burden

- Appropriate use of temporary funding
- Resolution of genuine problem/need

24) Data In Decision Making

Gilbert supports the use of data in decision making and encourages departments to rigorously evaluate all programs, practices, and policies wherever feasible. Town departments are encouraged to integrate rigorous evaluation methods into their day-to-day operations and decision-making processes as they strive for excellence and transparency in service delivery. Departments may receive support and technical assistance for data analysis through the Office of Management and Budget, which has data-trained analysts; through the Office of Digital Government, which has data strategists and a data storyteller; or through data champions embedded in departments throughout the town. Department directors are encouraged to nominate a data champion within their department to lead and coordinate use of rigorous evaluation and data analysis of their operations. Departments are encouraged to use the results of their rigorous evaluations to inform their budget requests by including documentation on program evaluations and prioritizing programs that have been shown to be successful and cost effective.



Shaping a new
tomorrow, today.

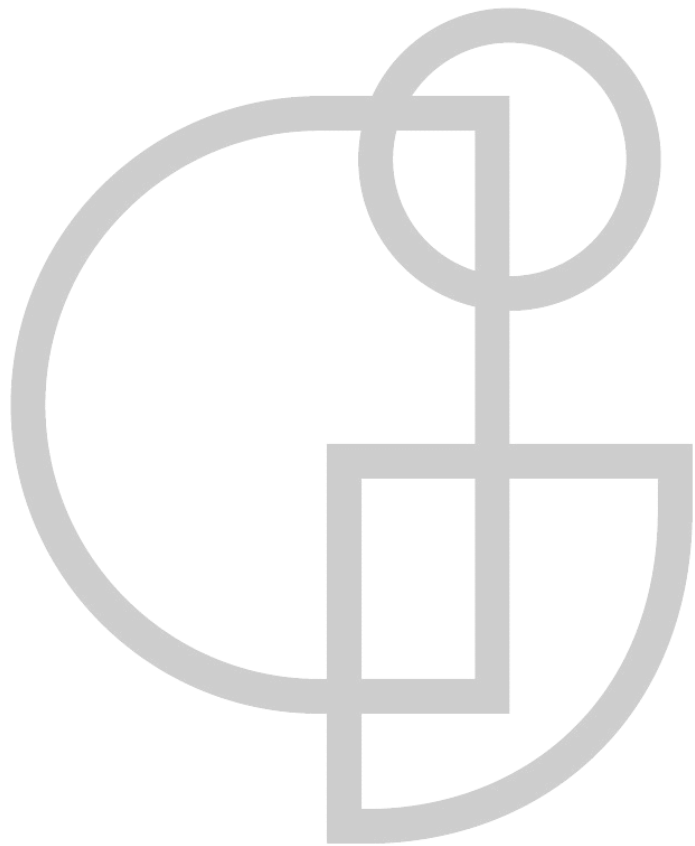
Financial Overview

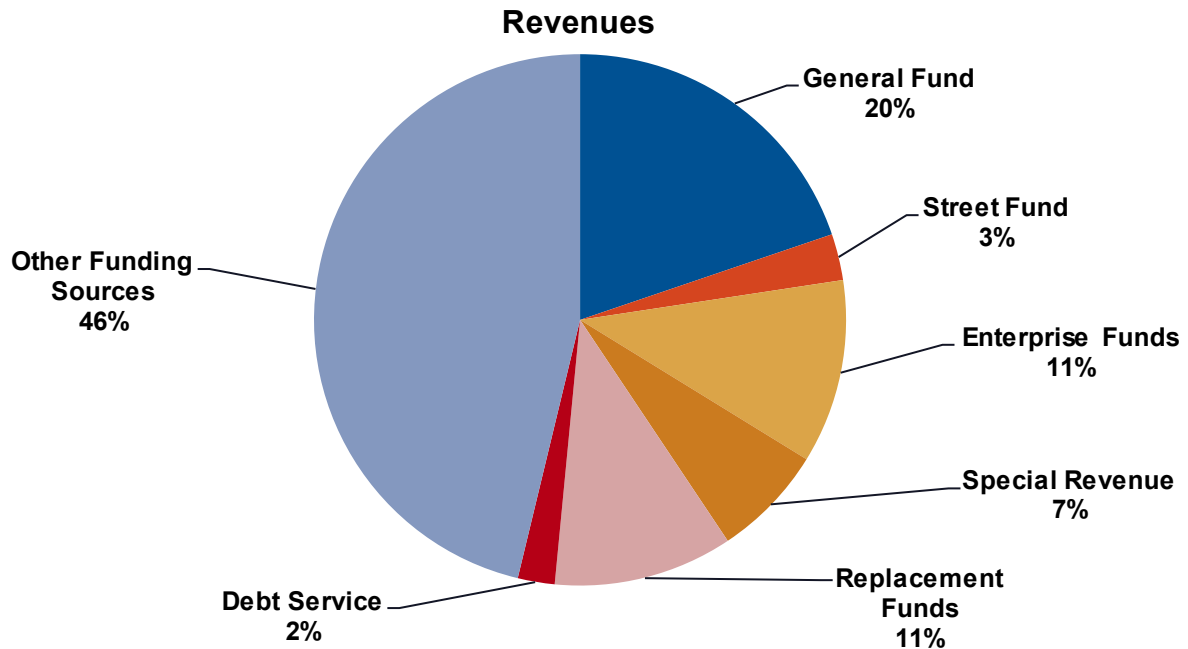
Short-Term Financial Plans

- Revenue and Expense Summary
- Fund Balances
- Budget Summary
- Revenue Summary by Fund
- Revenue Summary by Fund by Type
- Revenue Detail
- Expense Summary
- Expense Detail
- Property Tax Rates
- Personnel Summary

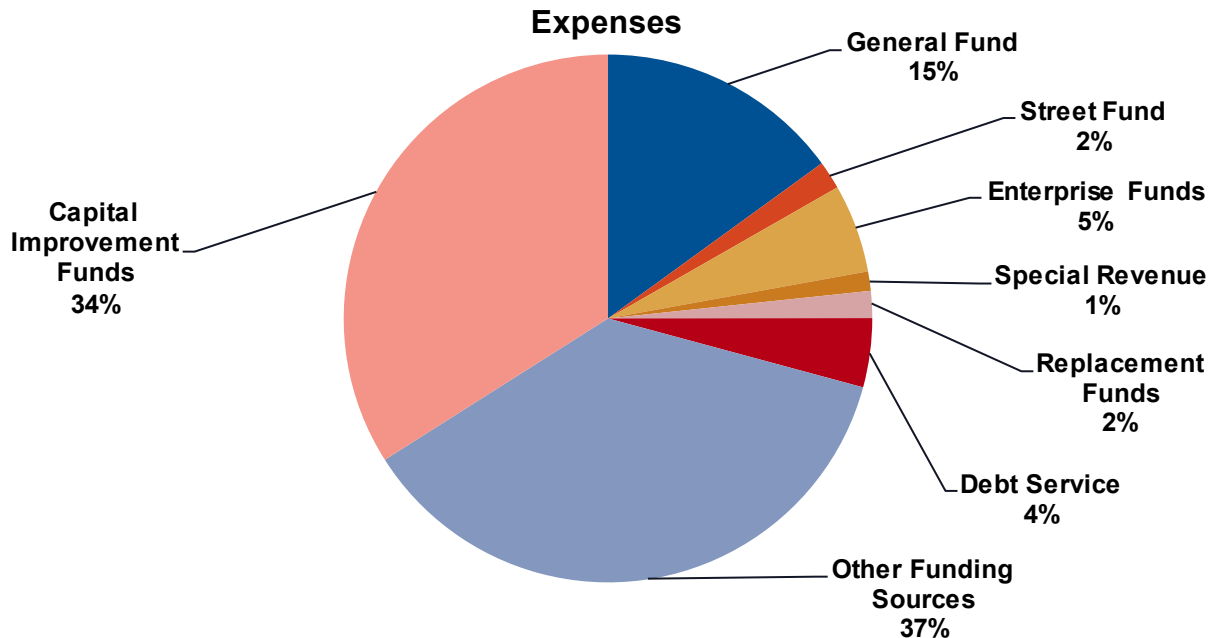
Long-Term Financial Plans

- Long-Term Financial Planning
- Revenue Sources
- Five-Year Forecasts





The funds available for FY 2023 are approximately \$1,961,183,000. This consists of new revenue and funds carried forward from the previous fiscal years. The revenue detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The graph above shows percentage of sources by major category, excluding Internal Service Funds.



The total expenditures for FY 2023 are approximately \$1,629,203,000. The expenditure detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The graph above shows percentage of expenditures by major category, excluding Internal Service Funds. The large increase in the Other Funding Category is due to a capital project being funded by MPC Bonds.

	Starting Balance	Revenue	Transfer Revenue	Total Sources
GENERAL FUND	\$ 154,918,869	\$233,059,400	\$ 9,169,160	\$ 397,147,429
STREETS				
Roadway & Maintenance	13,876,858	12,330,000	-	\$ 26,206,858
HURF	10,674,090	18,395,000	-	\$ 29,069,090
ENTERPRISE FUNDS				
Water	54,931,968	65,103,000	-	\$ 120,034,968
Wastewater	26,690,074	33,656,000	1,035,000	\$ 61,381,074
Env Services Residential	7,761,180	20,295,000	-	\$ 28,056,180
Env Services Commercial	1,171,797	3,395,000	-	\$ 4,566,797
Environmental Compliance	1,583,316	4,840,000	-	\$ 6,423,316
INTERNAL SERVICE				
Fleet Maintenance	697,890	9,400,000	-	\$ 10,097,890
Health Self-Insurance	9,141,860	20,920,000	-	\$ 30,061,860
Dental Self-Insurance	1,254,880	1,282,000	-	\$ 2,536,880
Workers' Compensation	277,480	3,260,000	-	\$ 3,537,480
General Liability	-	4,348,490	1,500,000	\$ 5,848,490
REPAIR & REPLACEMENT FUNDS				
General	33,945,952	50,000	32,926,450	\$ 66,922,402
Streets	7,245,340	20,000	670,000	\$ 7,935,340
Ambulance Service	242,350	-	300,000	\$ 542,350
Water	94,749,217	500,000	15,705,000	\$ 110,954,217
Wastewater	62,905,886	200,000	14,400,000	\$ 77,505,886
Env Services Residential	2,180,290	109,000	1,500,000	\$ 3,789,290
Env Services Commercial	1,466,330	2,000	400,000	\$ 1,868,330
Environmental Compliance	8,764,590	5,000	2,500,000	\$ 11,269,590
Fleet	1,219,490	1,000	300,000	\$ 1,520,490
SUB TOTAL OPERATING FUNDS	495,699,707	431,170,890	80,405,610	\$ 1,007,276,207
SPECIAL REVENUE FUNDS				
Miscellaneous Grants	-	31,488,370	-	\$ 31,488,370
CDBG/HOME	-	3,232,400	-	\$ 3,232,400
Street Light Improvement	77,398	1,864,000	-	\$ 1,941,398
Parkway Improvement	190,515	1,144,890	-	\$ 1,335,405
Police Impound	51,480	90,000	100,000	\$ 241,480
Ambulance Service	802,870	5,200,000	-	\$ 6,002,870
Other Special Revenue	3,791,080	3,213,270	-	\$ 7,004,350
Traffic Signal SDF	13,765,434	1,015,000	-	\$ 14,780,434
Police SDF	2,249,846	1,505,000	-	\$ 3,754,846
Fire SDF	(5,985,514)	1,500,000	-	\$ (4,485,514)
Parks and Recreation SDF	30,343,844	7,565,000	-	\$ 37,908,844
General Government SDF	(1,861,010)	1,961,010	-	\$ 100,000
Road Maintenance SDF	12,221,237	4,005,000	-	\$ 16,226,237
Water SDF	(4,065,596)	9,500,000	5,000,000	\$ 10,434,404
Water Resource SDF	(16,757,638)	5,000,000	-	\$ (11,757,638)
Neely Wastewater SDF	3,615,100	505,000	-	\$ 4,120,100
Greenfield Wastewater SDF	13,905,989	3,050,000	-	\$ 16,955,989

	Expense	Transfer Expense	Total Uses	Ending Balance
GENERAL FUND	\$ 244,350,920	\$ 84,515,178	\$ 328,866,098	\$ 68,281,331
STREETS				
Roadway & Maintenance	7,955,880	13,868,229	\$ 21,824,109	\$ 4,382,749
HURF	20,233,620	1,525,110	\$ 21,758,730	\$ 7,310,360
ENTERPRISE FUNDS				
Water	40,237,610	39,711,939	\$ 79,949,549	\$ 40,085,419
Wastewater	23,081,530	29,968,097	\$ 53,049,627	\$ 8,331,447
Env Services Residential	19,308,890	4,394,464	\$ 23,703,354	\$ 4,352,826
Env Services Commercial	3,130,540	644,799	\$ 3,775,339	\$ 791,458
Environmental Compliance	2,448,490	3,436,440	\$ 5,884,930	\$ 538,386
INTERNAL SERVICE				
Fleet Maintenance	9,623,200	421,420	\$ 10,044,620	\$ 53,270
Health Self-Insurance	22,973,840	-	\$ 22,973,840	\$ 7,088,020
Dental Self-Insurance	1,570,000	-	\$ 1,570,000	\$ 966,880
Workers' Compensation	3,123,530	-	\$ 3,123,530	\$ 413,950
General Liability	4,348,490	-	\$ 4,348,490	\$ 1,500,000
REPAIR & REPLACEMENT FUNDS				
General	12,018,450	18,890,531	\$ 30,908,981	\$ 36,013,421
Streets	682,890	-	\$ 682,890	\$ 7,252,450
Ambulance Service	530,000	-	\$ 530,000	\$ 12,350
Water	2,974,070	58,195,996	\$ 61,170,066	\$ 49,784,151
Wastewater	5,007,300	69,819,842	\$ 74,827,142	\$ 2,678,744
Env Services Residential	3,788,690	-	\$ 3,788,690	\$ 600
Env Services Commercial	890,000	-	\$ 890,000	\$ 978,330
Environmental Compliance	500,000	1,970,000	\$ 2,470,000	\$ 8,799,590
Fleet	511,700	1,333,740	\$ 1,845,440	\$ (324,950)
SUB TOTAL OPERATING FUNDS	429,289,640	328,695,785	\$ 757,985,425	\$ 249,290,782
SPECIAL REVENUE FUNDS				
Miscellaneous Grants	5,310,370	26,178,000	\$ 31,488,370	\$ -
CDBG/HOME	1,779,970	1,452,430	\$ 3,232,400	\$ -
Street Light Improvement	1,923,700	-	\$ 1,923,700	\$ 17,698
Parkway Improvement	1,316,440	-	\$ 1,316,440	\$ 18,965
Police Impound	193,470	15,000	\$ 208,470	\$ 33,010
Ambulance Service	5,042,590	680,000	\$ 5,722,590	\$ 280,280
Other Special Revenue	3,008,500	-	\$ 3,008,500	\$ 3,995,850
Traffic Signal SDF	-	6,076,770	\$ 6,076,770	\$ 8,703,664
Police SDF	766,760	894,354	\$ 1,661,114	\$ 2,093,732
Fire SDF	-	2,151,729	\$ 2,151,729	\$ (6,637,243)
Parks and Recreation SDF	-	7,635,336	\$ 7,635,336	\$ 30,273,508
General Government SDF	-	100,000	\$ 100,000	\$ -
Road Maintenance SDF	-	22,037,740	\$ 22,037,740	\$ (5,811,503)
Water SDF	-	12,974,314	\$ 12,974,314	\$ (2,539,910)
Water Resource SDF	-	4,961,124	\$ 4,961,124	\$ (16,718,762)
Neely Wastewater SDF	-	4,110,926	\$ 4,110,926	\$ 9,174
Greenfield Wastewater SDF	-	12,014,053	\$ 12,014,053	\$ 4,941,936

	Starting Balance	Revenue	Transfer Revenue	Total Sources
OTHER FUNDING SOURCES				
CIP Administration	-	2,834,130	-	\$ 2,834,130
Contingency	-	100,000,000	-	\$ 100,000,000
GO Bonds Proceeds	214,093,058	-	-	\$ 214,093,058
Outside Sources	26,002,510	8,811,000	-	\$ 34,813,510
Prop 400	35,177,277	12,890,000	-	\$ 48,067,277
MPC - Water System	487,651,077	19,282,000	-	\$ 506,933,077
CAPITAL IMPROVEMENT FUNDS				
Redevelopment	-	-	27,844,510	\$ 27,844,510
Streets	-	-	246,780,870	\$ 246,780,870
Traffic Control	-	-	14,383,330	\$ 14,383,330
Parks & Recreation	-	-	21,041,500	\$ 21,041,500
Municipal Facilities	-	-	66,151,730	\$ 66,151,730
Water	-	-	75,076,960	\$ 75,076,960
Wastewater	-	-	94,567,840	\$ 94,567,840
Storm Water	-	-	8,009,820	\$ 8,009,820
DEBT SERVICE	10,583,740	33,386,410	42,444,820	\$ 86,414,970
TOTAL ALL FUNDS	\$ 1,321,552,404	\$ 690,213,370	\$ 681,806,990	\$ 2,693,572,764

The Fund Balances table shows the estimated carry forward balance combined with new revenue and transfers from other funds to provide an available resources column. Total uses include expenses and transfers to other funds that subtract from the available resources. The ending balance is a projection based on estimated beginning balance plus an assumption of 100% budgeted revenue collection and 100% budgeted funds expended.

Some of the funds indicate a planned deficit position during this fiscal year. The following is an explanation of the variance:

- Fleet Repair and Replacement Fund has a planned deficit due to the cash funding of a capital project. This project is not projected to be completed in FY 2023, but full budget authority will be needed for the contract to start in FY 2023.
- The Water SDF, Water Resource SDF, and Fire SDF Funds have planned deficits due to cash funding of capital projects. Internal loans are in place for these funds. Gilbert updates the 10-Year Capital Improvement Plan annually to determine long range cash balances in these funds.
- Road Maintenance SDF has a planned deficit due to the cash funding of a capital project. This project is not projected to be completed in FY 2023, but full budget authority will be needed for the contract to start in FY 2023.

	<u>Expense</u>	<u>Transfer Expense</u>	<u>Total Uses</u>	<u>Ending Balance</u>
OTHER FUNDING SOURCES				
CIP Administration	2,834,130	-	\$ 2,834,130	\$ -
Contingency	100,000,000	-	\$ 100,000,000	\$ -
GO Bonds Proceeds	-	182,225,350	\$ 182,225,350	\$ 31,867,708
Outside Sources	-	23,177,041	\$ 23,177,041	\$ 11,636,469
Prop 400	-	37,177,225	\$ 37,177,225	\$ 10,890,052
MPC - Water System	496,687,840	9,249,813	\$ 505,937,653	\$ 995,424
CAPITAL IMPROVEMENT FUNDS				
Redevelopment	27,844,510	-	\$ 27,844,510	\$ -
Streets	246,780,870	-	\$ 246,780,870	\$ -
Traffic Control	14,383,330	-	\$ 14,383,330	\$ -
Parks & Recreation	21,041,500	-	\$ 21,041,500	\$ -
Municipal Facilities	66,151,730	-	\$ 66,151,730	\$ -
Water	75,076,960	-	\$ 75,076,960	\$ -
Wastewater	94,567,840	-	\$ 94,567,840	\$ -
Storm Water	8,009,820	-	\$ 8,009,820	\$ -
DEBT SERVICE	68,831,770	-	\$ 68,831,770	\$ 17,583,200
TOTAL ALL FUNDS	\$ 1,670,841,740	\$681,806,990	\$ 2,352,648,730	\$ 340,924,034

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
General Fund	1,087.54	1,130.74	1,168.24	1,168.24	1,226.74
Streets Funds	55.66	57.66	57.66	57.66	59.66
Enterprise Funds	286.02	288.27	293.27	293.27	302.27
Internal Service Funds	26.00	26.00	26.00	27.00	31.00
Replacement Funds	0.00	0.00	0.00	0.00	0.00
Special Revenue	16.45	49.01	49.01	49.01	49.01
Capital Improvements	13.40	13.40	14.90	14.90	14.90
Debt Service	0.00	0.00	0.00	0.00	0.00
Trust Accounts	0.00	0.00	0.00	0.00	0.00
Total Personnel	1,485.07	1,565.08	1,609.08	1,610.08	1,683.58

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
General Fund	167,416,264	193,790,308	223,609,850	189,373,326	244,350,920
Streets Funds	20,632,883	21,852,610	24,633,670	22,884,860	28,189,500
Enterprise Funds	62,043,408	64,101,893	79,151,550	72,594,277	88,207,060
Internal Service Funds	28,241,393	30,246,846	32,373,680	38,490,970	41,639,060
Replacement Funds	4,765,899	8,983,998	27,759,690	6,970,640	26,903,100
Special Revenue	7,289,961	10,595,351	18,491,970	11,221,780	19,341,800
Capital Improvements	175,981,377	128,499,437	527,867,690	52,298,192	1,153,378,530
Debt Service	72,572,703	59,136,205	54,364,410	50,656,740	68,831,770
Trust Accounts	86,756	-	-	-	-
Total Expenses	\$539,030,644	\$517,206,648	\$ 988,252,510	\$ 444,490,785	\$1,670,841,740

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	162,267,732	171,516,942	174,073,070	166,681,940	211,355,890
Supplies & Contractual	198,126,888	208,242,684	372,923,610	220,761,838	403,999,902
Capital Outlay	178,636,024	137,447,022	441,255,830	57,047,007	1,055,485,948
Total Expenses	\$539,030,644	\$517,206,648	\$ 988,252,510	\$ 444,490,785	\$1,670,841,740

REVENUE BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
General Fund	211,920,032	230,027,487	187,384,300	213,547,080	233,059,400
Streets Funds	27,702,586	30,219,043	29,253,000	29,275,000	30,725,000
Enterprise Funds	104,608,856	109,475,217	110,575,000	111,956,500	127,289,000
Internal Service Funds	30,499,465	33,263,771	32,235,000	38,255,000	39,210,490
Replacement Funds	5,159,815	3,838,241	833,000	833,000	887,000
Special Revenue	62,157,916	68,582,253	63,451,650	45,067,008	81,838,940
Capital Improvements	120,504,709	34,648,969	229,672,450	733,621,000	143,817,130
Debt Service	24,972,353	26,627,202	32,048,350	28,407,300	33,386,410
Trust Accounts	777	-	-	-	-
Total Revenue	\$587,526,509	\$536,682,183	\$ 685,452,750	\$ 1,200,961,888	\$ 690,213,370

REVENUE BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Taxes and Fees	137,880,307	156,213,061	140,797,180	159,972,180	165,033,890
Intergovernmental	118,901,350	138,015,578	132,696,640	135,960,568	169,162,150
Licenses and Permits	4,745,754	5,932,478	3,931,000	4,188,000	3,906,000
Charges for Service	36,227,247	41,333,968	44,671,690	47,088,790	54,196,020
Fines and Forfeitures	3,084,384	3,259,164	3,119,000	3,110,000	3,025,000
Enterprise Revenue	100,779,296	106,186,234	107,791,000	109,120,500	124,288,000
Miscellaneous Revenue	185,908,171	85,741,700	252,446,240	741,521,850	170,602,310
Total Revenue	\$587,526,509	\$536,682,183	\$ 685,452,750	\$ 1,200,961,888	\$ 690,213,370

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	587,526,509	536,682,183	685,452,750	1,200,961,888	690,213,370
Transfers In	232,113,528	203,436,661	407,523,510	124,610,948	681,806,990
Total Sources	\$819,640,037	\$740,118,844	\$1,092,976,260	\$ 1,325,572,836	\$1,372,020,360
Total Expenses	539,030,644	517,206,648	988,252,510	444,490,785	1,670,841,740
Transfers Out	232,113,528	203,436,661	407,523,510	124,610,948	681,806,990
Total Uses	\$771,144,172	\$720,643,309	\$1,395,776,020	\$ 569,101,733	\$2,352,648,730
Net Operating Result	\$ 48,495,865	\$ 19,475,535	\$ (302,799,760)	\$ 756,471,103	\$ (980,628,370)

REVENUE SUMMARY BY FUND

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
GENERAL FUND					
Non-Allocated	194,405,064	210,270,017	171,305,000	195,480,000	215,353,000
Mayor & Council	109,386	108,331	100,000	111,000	107,000
Town Manager	79,863	1,878	-	-	22,000
Intergovernmental	-	10	-	-	-
Economic Development	123,034	70,862	120,000	199,630	165,000
Human Resources	3,151	283	2,000	-	-
Town Clerk	1,526	2,360	-	-	-
Legal	20,808	6,633	-	-	-
Finance & Mgmt Svcs	197,741	134,010	125,000	150,000	150,000
Municipal Court	269,051	299,199	255,000	295,000	295,000
Development Svcs	6,961,385	8,427,165	5,988,000	6,292,000	5,827,000
Police	2,737,360	2,959,440	2,612,000	2,943,000	3,126,000
Fire & Rescue	1,981,104	2,080,772	1,865,000	1,992,000	1,936,000
Parks & Recreation	5,030,559	5,666,527	5,012,300	6,084,450	6,078,400
Public Works	-	-	-	-	-
TOTAL GENERAL FUND	\$ 211,920,032	\$ 230,027,487	\$ 187,384,300	\$ 213,547,080	\$ 233,059,400
STREETS					
Roadway & Maintenance	10,881,454	12,350,519	11,908,000	11,930,000	12,330,000
HURF	16,821,132	17,868,524	17,345,000	17,345,000	18,395,000
TOTAL STREETS	\$ 27,702,586	\$ 30,219,043	\$ 29,253,000	\$ 29,275,000	\$ 30,725,000
ENTERPRISE OPERATIONS					
Water	51,701,712	55,413,139	55,317,000	56,107,500	65,103,000
Wastewater	30,507,928	31,357,647	31,126,000	31,951,000	33,656,000
Env Services Residential	15,222,076	15,366,365	16,277,000	16,370,000	20,295,000
Env Services Commercial	2,678,140	2,752,682	2,797,000	2,973,000	3,395,000
Environmental Compliance	4,499,000	4,585,384	5,058,000	4,555,000	4,840,000
TOTAL ENTERPRISE OPERATIONS	\$ 104,608,856	\$ 109,475,217	\$ 110,575,000	\$ 111,956,500	\$ 127,289,000
INTERNAL SERVICES	\$ 30,499,465	\$ 33,263,771	\$ 32,235,000	\$ 38,255,000	\$ 39,210,490
REPAIR & REPLACEMENT FUNDS					
General	505,469	511,903	50,000	50,000	50,000
Streets	283,121	148,251	20,000	20,000	20,000
Ambulance Transport	-	351	-	-	-
Water	2,129,022	1,330,312	500,000	500,000	500,000
Wastewater	1,705,689	917,823	200,000	200,000	200,000
Env Services Residential	398,220	222,159	55,000	55,000	109,000
Env Services Commercial	26,565	51,032	2,000	2,000	2,000
Environmental Compliance	105,062	648,087	5,000	5,000	5,000
Fleet	6,667	8,323	1,000	1,000	1,000
TOTAL REPAIR & REPLACEMENT	\$ 5,159,815	\$ 3,838,241	\$ 833,000	\$ 833,000	\$ 887,000
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	449,698	636,088	5,539,640	2,659,001	31,488,370
CDBG/HOME	1,117,743	1,587,567	2,746,000	1,811,937	3,232,400
Maintenance Districts	2,694,188	2,747,227	2,722,180	2,722,180	3,008,890

REVENUE SUMMARY BY FUND

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Police Impound	81,600	90,686	85,000	90,000	90,000
Ambulance Service	421,840	848,339	4,169,940	4,200,000	5,200,000
Other Special Revenue	1,265,760	1,287,255	2,318,890	2,173,890	3,213,270
Development Fees	56,127,087	61,385,091	45,870,000	31,410,000	35,606,010
TOTAL SPECIAL REVENUE FUNDS	\$ 62,157,916	\$ 68,582,253	\$ 63,451,650	\$ 45,067,008	\$ 81,838,940
OTHER FUNDING SOURCES	\$ 120,504,709	\$ 34,648,969	\$ 229,672,450	\$ 733,621,000	\$ 143,817,130
DEBT SERVICE	\$ 24,972,353	\$ 26,627,202	\$ 32,048,350	\$ 28,407,300	\$ 33,386,410
TRUST ACCOUNTS	\$ 777	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 587,526,509	\$ 536,682,183	\$ 685,452,750	\$ 1,200,961,888	\$ 690,213,370
CARRY OVER FUNDS					\$ 980,628,370
TOTAL RESOURCES					\$ 1,670,841,740

REVENUE SUMMARY BY FUND BY TYPE

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
GENERAL FUND					
Taxes and Fees	111,310,640	127,609,927	110,325,000	128,500,000	131,425,000
Licenses and Permits	4,688,767	5,868,065	3,890,000	4,147,000	3,865,000
Intergovernmental	82,697,031	82,476,240	62,080,000	68,558,630	85,506,000
Charges for Service	7,897,801	8,537,625	7,501,300	8,390,790	8,333,400
Fines and Forfeitures	2,730,262	2,883,491	2,645,000	2,725,000	2,640,000
Other Non-Operating	2,595,531	2,652,139	943,000	1,225,660	1,290,000
TOTAL GENERAL FUND	\$ 211,920,032	\$ 230,027,487	\$ 187,384,300	\$ 213,547,080	\$ 233,059,400
STREETS					
Intergovernmental	26,964,409	29,679,739	29,100,000	29,100,000	30,550,000
Charges for Service	1,869	67,771	33,000	55,000	55,000
Fines and Forfeitures	9,206	6,112	-	-	-
Other Non-Operating	727,102	465,421	120,000	120,000	120,000
TOTAL STREETS	\$ 27,702,586	\$ 30,219,043	\$ 29,253,000	\$ 29,275,000	\$ 30,725,000
ENTERPRISE OPERATIONS					
Licenses and Permits	56,987	64,413	41,000	41,000	41,000
Intergovernmental	1,711,305	1,946,660	1,870,000	2,200,000	2,300,000
Charges for Service	100,779,053	106,186,066	107,791,000	109,120,500	124,288,000
Other Non-Operating	2,061,511	1,278,078	873,000	595,000	660,000
TOTAL ENTERPRISE OPERATIONS	\$ 104,608,856	\$ 109,475,217	\$ 110,575,000	\$ 111,956,500	\$ 127,289,000
INTERNAL SERVICES					
Intergovernmental	200,748	187,706	-	325,000	250,000
Charges for Service	25,893,930	29,749,356	30,410,000	32,177,000	37,633,490
Other Non-Operating	4,404,787	3,326,709	1,825,000	5,753,000	1,327,000
TOTAL INTERNAL SERVICES	\$ 30,499,465	\$ 33,263,771	\$ 32,235,000	\$ 38,255,000	\$ 39,210,490
REPAIR & REPLACEMENT FUNDS					
Intergovernmental	-	555,888	-	-	-
Other Non-Operating	5,159,815	3,282,353	833,000	833,000	887,000
TOTAL REPAIR & REPLACEMENT	\$ 5,159,815	\$ 3,838,241	\$ 833,000	\$ 833,000	\$ 887,000
SPECIAL REVENUE FUNDS					
Taxes and Fees	2,693,920	2,747,227	2,722,180	3,722,180	4,008,890
Intergovernmental	2,265,683	2,932,242	8,981,640	5,111,938	35,434,150
Charges for Service	566,963	1,057,991	4,304,940	4,340,000	5,340,000
Fines and Forfeitures	344,916	369,561	474,000	385,000	385,000
Other Non-Operating	56,286,434	61,475,232	46,968,890	31,507,890	36,670,900
TOTAL SPECIAL REVENUE FUNDS	\$ 62,157,916	\$ 68,582,253	\$ 63,451,650	\$ 45,067,008	\$ 81,838,940

REVENUE SUMMARY BY FUND BY TYPE

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
OTHER FUNDING SOURCES					
Intergovernmental	5,062,174	20,237,103	30,665,000	30,665,000	15,122,000
Charges for Service	1,864,705	1,921,393	2,422,450	2,126,000	2,834,130
Other Non-Operating	113,577,830	12,490,473	196,585,000	700,830,000	125,861,000
TOTAL OTHER FUNDING SOURCES	\$ 120,504,709	\$ 34,648,969	\$ 229,672,450	\$ 733,621,000	\$ 143,817,130
DEBT SERVICE					
Taxes and Fees	23,875,747	25,855,907	27,750,000	27,750,000	29,600,000
Charges for Service	2,222	-	-	-	-
Other Non-Operating	1,094,384	771,295	4,298,350	657,300	3,786,410
TOTAL DEBT SERVICE	\$ 24,972,353	\$ 26,627,202	\$ 32,048,350	\$ 28,407,300	\$ 33,386,410
TRUST ACCOUNTS					
Other Non-Operating	777	-	-	-	-
TOTAL TRUST ACCOUNTS	\$ 777	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 587,526,509	\$ 536,682,183	\$ 685,452,750	\$ 1,200,961,888	\$ 690,213,370

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
GENERAL FUND					
Non-Allocated					
Privilege License Tax	107,533,991	123,929,932	107,000,000	125,000,000	128,000,000
CATV Franchise Fee	1,816,833	1,707,629	1,400,000	1,500,000	1,400,000
Electric Franchise	403,665	415,853	400,000	400,000	400,000
Natural Gas Franchise	523,607	545,150	525,000	600,000	625,000
State Shared Privilege License Tax	25,695,581	30,146,336	27,000,000	33,000,000	35,000,000
Urban Revenue Sharing	32,106,070	36,316,440	33,000,000	33,000,000	48,000,000
SRP In Lieu	1,014,544	1,009,363	1,000,000	1,000,000	1,000,000
Investment Income	1,900,340	1,776,298	500,000	500,000	500,000
Other Revenue	23,410,433	14,423,016	480,000	480,000	428,000
Total Non-Allocated	194,405,064	210,270,017	171,305,000	195,480,000	215,353,000
Mayor & Council	109,386	108,331	100,000	111,000	107,000
Town Manager	1,930	926	-	-	-
Community Activities	-	-	-	-	22,000
Emergency Mgmt & Safety	77,933	952	-	-	-
Intergovernmental	-	10	-	-	-
Economic Development					
Economic Development Admin	-	10	-	-	-
Tourism	123,034	70,852	120,000	199,630	165,000
Total Economic Development	123,034	70,862	120,000	199,630	165,000
Human Resources					
Human Resources Admin	3,151	283	2,000	-	-
Total Human Resources	3,151	283	2,000	-	-
Town Clerk	1,526	2,360	-	-	-
Legal					
General Counsel	8,256	5,653	-	-	-
Town Prosecutor	12,552	980	-	-	-
Total Legal	20,808	6,633	-	-	-
Finance and Mgmt Svcs					
Finance and Mgmt Svcs Admin	1,980	-	-	-	-
Accounting	12,589	825	-	-	-
Purchasing	165,172	131,314	125,000	150,000	150,000
Tax Compliance	18,000	1,871	-	-	-
Total Finance and Mgmt Svcs	197,741	134,010	125,000	150,000	150,000
Municipal Court	269,051	299,199	255,000	295,000	295,000
Development Svcs					
Development Svcs Admin	405,149	436,644	162,000	394,000	386,000
Permits and Licensing	254,718	457,448	250,000	460,000	285,000
Building	3,526,517	4,689,234	3,400,000	3,400,000	3,150,000
Engineering	1,771,766	1,809,331	1,296,000	1,165,000	1,141,000
Code	170	170	-	-	-
Fire	467,796	536,685	455,000	443,000	435,000
Planning and Development	535,269	497,653	425,000	430,000	430,000
Total Development Services	6,961,385	8,427,165	5,988,000	6,292,000	5,827,000

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Police					
Police Admin	-	134,641	-	260,000	260,000
Support Svcs Admin	422,891	371,146	350,000	350,000	350,000
Public Affairs	-	341	-	-	-
Counseling Svcs	237,224	242,522	250,000	250,000	250,000
Property & Evidence	202	98	-	-	-
Records	34,007	21,702	30,000	30,000	30,000
Training	-	-	-	-	288,000
Patrol Admin	-	159	-	-	-
Patrol	472,514	481,489	460,000	495,000	465,000
Detention	337,057	298,229	285,000	295,000	260,000
Bike Unit	-	543	-	-	-
Property Crimes	13,800	14,023	12,000	13,000	13,000
Intel Unit	456	-	-	-	-
SWAT	1,140	-	-	-	-
Crime Suppression Team	143	770	-	-	-
K-9 Unit	30,993	15,943	-	-	-
Traffic Unit	1,186,933	1,377,834	1,225,000	1,250,000	1,210,000
Total Police	2,737,360	2,959,440	2,612,000	2,943,000	3,126,000
Fire & Rescue					
Fire Admin	19,687	82,945	-	146,000	147,000
Fire Training	19,469	17,103	-	20,000	21,000
Operations	1,859,166	1,887,432	1,795,000	1,735,000	1,675,000
Resource	3,710	-	-	-	-
Community	6,663	9,684	-	11,000	12,000
Prevention	72,409	83,608	70,000	80,000	81,000
Total Fire & Rescue	1,981,104	2,080,772	1,865,000	1,992,000	1,936,000
Parks & Recreation					
Parks Admin	30	326	-	-	-
Parks & Open Space Admin	199	6	200	120	200
Freestone	46,228	92,365	30,000	46,160	48,000
Crossroads	148,444	236,401	160,000	166,000	171,000
McQueen	88,979	131,700	98,000	87,500	98,000
Discovery	52,241	71,825	70,000	43,000	70,000
Desert Sky	17,395	77,269	50,000	53,000	50,000
Gilbert Regional	35,175	60,094	40,000	95,000	112,000
Riparian Preserve	25,113	20,962	26,000	34,000	22,000
Cosmo Dog	879	620	1,000	600	500
Hetchler	19,385	37,673	30,000	15,000	30,000
Nichols	-	3,296	1,000	2,400	-
Cactus Yards	1,150,065	1,596,243	1,355,000	1,571,000	1,496,000
Cemetery	44,215	72,890	25,000	25,000	25,000
Neighborhood/Community Parks	1,265	1,244	-	500	500
Mesquite Pool	60,141	74,678	60,000	88,500	56,000
Greenfield Pool	91,343	96,199	120,000	91,000	91,000
Perry Pool	63,358	96,611	60,000	60,000	60,000
Williams Field Pool	59,292	81,934	60,000	60,000	60,000

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Freestone Recreation Center	914,324	547,094	542,500	811,000	833,100
McQueen Activity Center	245,736	212,024	126,500	364,000	314,000
Community Center	113,410	82,822	70,500	145,570	130,000
Adult Sports	216,236	196,258	200,000	240,000	234,000
Youth Sports	5	9,035	9,100	9,100	9,100
Adaptive Recreation Program	25,405	20,880	18,500	25,000	25,000
Special Events	162,538	295,650	275,000	300,000	275,000
Southeast Regional Library	110,855	82,345	100,000	136,000	118,000
Perry Branch Library	136,241	132,889	130,000	130,000	130,000
Facilities Admin	105	17,666	-	-	-
Public Safety Center	231,072	231,240	230,000	230,000	165,000
Heritage Annex	26,181	43,939	39,000	55,000	55,000
University Building	944,704	1,042,349	1,085,000	1,200,000	1,400,000
Total Parks & Recreation	5,030,559	5,666,527	5,012,300	6,084,450	6,078,400
TOTAL GENERAL FUND	\$211,920,032	\$230,027,487	\$187,384,300	\$ 213,547,080	\$233,059,400
STREETS					
Roadway & Maintenance					
Non-Allocated					
Vehicle License Tax	10,538,927	12,058,711	11,800,000	11,800,000	12,200,000
Investment Income	341,531	222,176	75,000	75,000	75,000
Other Revenue	-	-	33,000	-	-
Total Non-Allocated	10,880,458	12,280,887	11,908,000	11,875,000	12,275,000
Roadway & Maint Admin	-	68,546	-	55,000	55,000
Alternate Transportation	996	1,086	-	-	-
Total Roadway & Maintenance	10,881,454	12,350,519	11,908,000	11,930,000	12,330,000
HURF					
Non-Allocated					
Highway User Tax	16,425,482	17,619,503	17,300,000	17,300,000	18,350,000
Investment Income	242,503	140,404	45,000	45,000	45,000
Other Revenue	4,159	4,237	-	-	-
Total Non-Allocated	16,672,144	17,764,144	17,345,000	17,345,000	18,395,000
Administration	-	13,018	-	-	-
Fog Sealing	302	-	-	-	-
Hazard Response	75	-	-	-	-
Street Lighting	91,694	76,093	-	-	-
Traffic Signal Maintenance	46,923	8,744	-	-	-
Street Marking	369	197	-	-	-
Street Signs	3,220	4,238	-	-	-
Landscape Maintenance	6,258	2,090	-	-	-
Shoulder Maintenance	147	-	-	-	-
Total HURF	16,821,132	17,868,524	17,345,000	17,345,000	18,395,000
TOTAL STREETS	\$ 27,702,586	\$ 30,219,043	\$ 29,253,000	\$ 29,275,000	\$ 30,725,000

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
WATER					
Non-Allocated					
Meter Water Sales	46,208,918	50,405,983	51,000,000	51,175,000	60,175,000
Meter Installation and Repair	228,055	299,419	250,000	200,000	200,000
Hydrant Water-Metered Sales	1,038,287	1,143,886	600,000	1,000,000	900,000
Account Activation Fee	240,173	256,700	240,000	240,000	240,000
Account Disconnect Fee	336,289	180,134	335,000	335,000	335,000
Late Fees	436,628	366,876	525,000	525,000	525,000
Investment Income	1,003,656	689,827	250,000	250,000	250,000
Other Revenue	272,471	253,927	235,000	173,000	166,000
Total Non-Allocated	49,764,477	53,596,752	53,435,000	53,898,000	62,791,000
North Water Treatment Plant	3,308	2,108	-	-	-
Santan Vista Treatment Plant	1,698,293	1,792,420	1,870,000	2,200,000	2,300,000
Well Production	-	4,035	-	-	-
Metering	6,961	6,776	7,000	7,000	7,000
Distribution	228,673	11,012	5,000	2,500	5,000
Water Quality	-	36	-	-	-
TOTAL WATER	\$ 51,701,712	\$ 55,413,139	\$ 55,317,000	\$ 56,107,500	\$ 65,103,000
WASTEWATER					
Non-Allocated					
Reuse/Recharge Water Use	1,318,863	1,499,337	1,300,000	1,200,000	1,300,000
Residential-Wastewater	26,132,104	26,615,669	27,000,000	27,300,000	28,875,000
Commercial-Wastewater	2,220,356	2,720,076	2,600,000	3,000,000	3,255,000
Investment Income	594,597	342,692	75,000	300,000	75,000
Other Revenue	90,524	(2,053)	-	-	-
Total Non-Allocated	30,356,444	31,175,721	30,975,000	31,800,000	33,505,000
Lift Stations	585	-	-	-	-
Gravity Systems	142	-	-	-	-
Effluent Reuse	-	168,513	-	-	-
Effluent Recharge	138,805	-	140,000	140,000	140,000
Wastewater Quality	11,952	13,413	11,000	11,000	11,000
TOTAL WASTEWATER	\$ 30,507,928	\$ 31,357,647	\$ 31,126,000	\$ 31,951,000	\$ 33,656,000
ENV SERVICES RESIDENTIAL					
Non-Allocated					
ES Collection	14,702,711	14,959,334	16,100,000	16,100,000	19,900,000
Investment Income	344,489	168,917	30,000	30,000	280,000
Other Revenue	8,013	3,424	-	-	-
Total Non-Allocated	15,055,213	15,131,675	16,130,000	16,130,000	20,180,000
Residential Collections	95,483	196,776	125,000	90,000	90,000
Uncontained Collections	49,830	19,008	12,000	20,000	15,000

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Recycling	10,922	-	-	120,000	-
Environmental Programs	10,628	18,906	10,000	10,000	10,000
TOTAL ENV SERVICES RESIDENTIAL	\$ 15,222,076	\$ 15,366,365	\$ 16,277,000	\$ 16,370,000	\$ 20,295,000
ENV SERVICES COMMERCIAL					
Non-Allocated					
Investment Income	53,255	24,183	10,000	10,000	50,000
Other Revenue	2,003	2,459	2,000	3,000	2,000
Total Non-Allocated	55,258	26,642	12,000	13,000	52,000
Administration	45,035	51,000	30,000	30,000	30,000
Commercial Collections	1,872,658	1,841,560	1,900,000	2,000,000	2,225,000
Rolloffs	705,189	833,480	855,000	930,000	1,088,000
TOTAL ENV SERVICES COMMERCIAL	\$ 2,678,140	\$ 2,752,682	\$ 2,797,000	\$ 2,973,000	\$ 3,395,000
ENVIRONMENTAL COMPLIANCE					
Non-Allocated					
Environmental Compliance Fee	4,480,239	4,569,253	4,550,000	4,550,000	4,835,000
Investment Income	18,130	16,762	5,000	5,000	5,000
Other Revenue	631	(631)	503,000	-	-
Total Non-Allocated	4,499,000	4,585,384	5,058,000	4,555,000	4,840,000
TOTAL ENV COMPLIANCE	\$ 4,499,000	\$ 4,585,384	\$ 5,058,000	\$ 4,555,000	\$ 4,840,000
INTERNAL SERVICES					
Fleet Shop Operations	7,184,488	8,030,229	8,910,000	9,025,000	9,400,000
Health Self-Insurance Trust	21,957,171	21,329,647	19,460,000	24,685,000	20,920,000
Dental Self-Insurance Trust	1,357,806	1,398,850	1,365,000	1,284,000	1,282,000
Workers' Compensation	-	2,505,045	2,500,000	3,261,000	3,260,000
General Liability	-	-	-	-	4,348,490
TOTAL INTERNAL SERVICES	\$ 30,499,465	\$ 33,263,771	\$ 32,235,000	\$ 38,255,000	\$ 39,210,490
REPAIR & REPLACEMENT FUNDS					
General	505,469	511,903	50,000	50,000	50,000
Streets	283,121	148,251	20,000	20,000	20,000
Ambulance Transport	-	351	-	-	-
Water	2,129,022	1,330,312	500,000	500,000	500,000
Wastewater	1,705,689	917,823	200,000	200,000	200,000
Env Services Residential	398,220	222,159	55,000	55,000	109,000
Env Services Commercial	26,565	51,032	2,000	2,000	2,000
Environmental Compliance	105,062	648,087	5,000	5,000	5,000
Fleet	6,667	8,323	1,000	1,000	1,000
TOTAL REPAIR & REPLACEMENT	\$ 5,159,815	\$ 3,838,241	\$ 833,000	\$ 833,000	\$ 887,000

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	449,698	636,088	5,539,640	2,659,001	31,488,370
CDBG/HOME	1,117,743	1,587,567	2,746,000	1,811,937	3,232,400
Maintenance Districts					
Street Light Improvement	1,722,361	1,805,157	1,871,400	1,871,400	1,864,000
Parkway Improvement	971,827	942,070	850,780	850,780	1,144,890
Total Maintenance Districts	2,694,188	2,747,227	2,722,180	2,722,180	3,008,890
Police Impound	81,600	90,686	85,000	90,000	90,000
Ambulance Service	421,840	848,339	4,169,940	4,200,000	5,200,000
Other Special Revenue	1,265,760	1,287,255	2,318,890	2,173,890	3,213,270
Development Fees					
Traffic Signal SDF	2,361,997	3,053,689	2,015,000	1,015,000	1,015,000
Police SDF	1,764,768	3,286,281	2,505,000	1,505,000	1,505,000
Fire SDF	2,867,984	3,211,088	2,500,000	1,500,000	1,500,000
Parks & Recreation SDF	10,734,935	18,033,754	10,065,000	7,565,000	7,565,000
General Government SDF	2,762,422	4,140,341	2,500,000	1,700,000	1,961,010
Parks & Recreation SDF Pre-12	19,144,099	-	-	-	-
Road Maintenance SDF	1,486,377	7,613,783	6,005,000	4,005,000	4,005,000
Water SDF	6,899,279	8,980,103	9,000,000	7,000,000	9,500,000
Water Resources SDF	3,950,844	7,354,191	7,000,000	4,000,000	5,000,000
Neely Wastewater SDF	229,807	120,743	230,000	70,000	505,000
Greenfield Wastewater SDF	3,924,575	5,591,118	4,050,000	3,050,000	3,050,000
Total Development Fees	56,127,087	61,385,091	45,870,000	31,410,000	35,606,010
TOTAL SPECIAL REVENUE FUNDS	\$ 62,157,916	\$ 68,582,253	\$ 63,451,650	\$ 45,067,008	\$ 81,838,940
OTHER FUNDING SOURCES					
CIP Administration	1,864,705	1,921,393	2,422,450	2,126,000	2,834,130
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	83,044,064	472,123	-	200,000,000	-
Outside Sources	29,655,833	11,853,113	780,000	780,000	8,811,000
Prop 400 - MAG	4,893,083	20,369,855	30,715,000	30,715,000	12,890,000
MPC - Public Facilities	11,969	5,226	-	-	-
MPC - Water System	771,337	19,475	95,755,000	500,000,000	19,282,000
MPC - Wastewater System	263,718	7,784	-	-	-
TOTAL OTHER FUNDING SOURCES	\$ 120,504,709	\$ 34,648,969	\$ 229,672,450	\$ 733,621,000	\$ 143,817,130
DEBT SERVICE					
General Obligation Debt	24,175,491	25,991,578	27,775,000	27,775,000	29,625,000
Improvement Districts	750,558	619,342	4,223,350	622,300	3,751,410
Revenue Obligations	46,304	16,282	50,000	10,000	10,000
TOTAL DEBT SERVICE	\$ 24,972,353	\$ 26,627,202	\$ 32,048,350	\$ 28,407,300	\$ 33,386,410
TRUST ACCOUNTS	\$ 777	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 587,526,509	\$ 536,682,183	\$ 685,452,750	\$ 1,200,961,888	\$ 690,213,370

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
GENERAL FUND					
Mayor & Council	769,022	733,281	799,680	721,590	807,340
Town Manager	1,681,943	1,930,554	2,266,870	2,679,490	3,107,410
Digital Government	1,455,509	1,688,177	1,889,790	1,547,730	1,983,470
Intergovernmental	428,840	416,438	428,490	438,740	449,470
Economic Development	2,209,583	1,973,770	2,510,770	2,327,681	3,435,710
Information Technology	11,921,207	12,556,207	16,156,250	14,959,920	22,666,160
Human Resources	2,306,592	2,715,220	2,915,950	2,831,549	3,014,780
Management & Budget	650,907	683,792	762,470	701,280	845,410
Town Clerk	537,166	669,229	1,000,750	911,571	978,940
Legal	3,480,851	3,737,904	3,885,020	4,123,033	4,340,640
Finance & Management Svcs	2,664,114	2,978,905	3,158,010	3,194,689	3,596,550
Municipal Court	3,166,280	3,463,958	3,521,940	3,612,630	3,729,200
Development Svcs	7,547,368	7,909,844	8,354,750	7,716,669	9,014,380
Police	68,200,507	71,408,214	61,716,320	59,141,125	67,747,950
Fire & Rescue	35,192,293	36,772,368	37,782,490	38,179,667	46,260,910
Parks & Recreation	19,491,846	22,107,197	26,509,260	24,852,950	28,993,620
Engineering Services	593,889	576,791	860,040	762,792	1,553,030
Non-Departmental	5,118,347	21,468,459	34,091,000	16,020,220	26,825,950
Contingency/Reserves	-	-	15,000,000	4,650,000	15,000,000
TOTAL GENERAL FUND	\$ 167,416,264	\$ 193,790,308	\$ 223,609,850	\$ 189,373,326	\$ 244,350,920
STREETS					
Roadway & Maintenance	5,634,721	7,172,921	7,838,110	6,804,780	7,955,880
HURF	14,998,162	14,679,689	16,795,560	16,080,080	20,233,620
TOTAL STREETS	\$ 20,632,883	\$ 21,852,610	\$ 24,633,670	\$ 22,884,860	\$ 28,189,500
ENTERPRISE OPERATIONS					
Water	28,175,218	28,623,872	36,470,590	33,542,005	40,237,610
Wastewater	16,254,027	16,086,161	20,378,210	18,813,527	23,081,530
Env Services Residential	13,816,472	15,154,767	17,581,770	16,097,650	19,308,890
Env Services Commercial	2,157,984	2,298,007	2,690,640	2,360,745	3,130,540
Environmental Compliance	1,639,707	1,939,086	2,030,340	1,780,350	2,448,490
TOTAL ENTERPRISE	\$ 62,043,408	\$ 64,101,893	\$ 79,151,550	\$ 72,594,277	\$ 88,207,060
INTERNAL SERVICES	\$ 28,241,393	\$ 30,246,846	\$ 32,373,680	\$ 38,490,970	\$ 41,639,060
REPAIR & REPLACEMENT FUNDS					
General	2,766,182	3,943,715	10,475,840	2,501,330	12,018,450
Streets	248,664	358,541	927,500	280,710	682,890
Ambulance Service	-	-	-	-	530,000
Water	534,640	438,968	2,986,000	138,430	2,974,070
Wastewater	917,829	659,042	4,875,250	1,210,760	5,007,300
Env Services Residential	97,076	2,477,517	5,588,400	1,799,710	3,788,690
Env Services Commercial	-	285,749	841,000	-	890,000
Environmental Compliance	134,818	741,364	1,645,000	945,000	500,000
Fleet	66,690	79,102	420,700	94,700	511,700
TOTAL REPAIR & REPLACEMENT	\$ 4,765,899	\$ 8,983,998	\$ 27,759,690	\$ 6,970,640	\$ 26,903,100

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	1,046,165	884,224	5,539,640	567,060	5,310,370
CDBG/HOME	1,082,084	1,175,806	1,360,620	1,358,900	1,779,970
Maintenance Districts	2,890,258	2,679,736	2,929,460	2,933,460	3,240,140
Police Impound	167,695	139,287	178,580	150,010	193,470
Ambulance Service	424,006	2,798,095	4,493,940	4,141,110	5,042,590
Other Special Revenue	1,289,116	1,296,093	2,989,090	1,070,600	3,008,500
Development Fees	390,637	1,622,110	1,000,640	1,000,640	766,760
TOTAL SPECIAL REVENUE FUNDS	\$ 7,289,961	\$ 10,595,351	\$ 18,491,970	\$ 11,221,780	\$ 19,341,800
OTHER FUNDING SOURCES					
CIP Administration	1,840,950	1,895,400	2,422,450	2,126,000	2,834,130
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	646,945	-	-	-	-
Outside Sources	155,729	-	-	-	-
Prop 400 - MAG	-	-	-	-	-
MPC - Public Facilities	-	-	-	-	-
MPC - Water System	6,762,025	15,423,209	100,268,040	10,345,706	496,687,840
MPC - Wastewater System	5,209,579	502,279	487,720	1,448	-
TOTAL OTHER FUNDING SOURCES	\$ 14,615,228	\$ 17,820,888	\$ 203,178,210	\$ 12,473,154	\$ 599,521,970
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	3,685,159	2,071,989	8,053,140	1,903,162	27,844,510
Streets	35,513,724	45,086,629	76,536,500	12,453,456	246,780,870
Traffic Signals	1,511,444	3,033,101	12,123,520	2,930,838	14,383,330
Parks	34,974,016	6,943,478	12,643,560	1,051,888	21,041,500
Municipal Facilities	49,416,311	26,610,181	49,753,240	7,447,428	66,151,730
Water	12,891,319	13,353,841	79,955,090	7,473,017	75,076,960
Wastewater	23,374,176	13,579,330	82,888,430	6,561,725	94,567,840
Storm Water	-	-	2,736,000	3,524	8,009,820
TOTAL CAPITAL IMPROVEMENT	\$ 161,366,149	\$ 110,678,549	\$ 324,689,480	\$ 39,825,038	\$ 553,856,560
DEBT SERVICE					
General Obligation Debt	40,596,226	25,887,038	27,198,340	27,198,340	29,600,540
HURF	-	-	-	-	-
Improvement Districts	625,658	733,623	4,223,350	622,300	3,786,410
MPC - Public Facilities	15,656,300	16,816,275	7,016,190	7,132,070	7,018,290
MPC - Water System	9,809,313	9,819,813	10,034,070	9,811,570	22,535,820
MPC - Wastewater System	3,621,250	3,620,500	3,628,250	3,628,250	3,627,000
Revenue Obligations	2,263,956	2,258,956	2,264,210	2,264,210	2,263,710
TOTAL DEBT SERVICE	\$ 72,572,703	\$ 59,136,205	\$ 54,364,410	\$ 50,656,740	\$ 68,831,770
TRUST ACCOUNTS					
	\$ 86,756	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSES	\$ 539,030,644	\$ 517,206,648	\$ 988,252,510	\$ 444,490,785	\$ 1,670,841,740

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
GENERAL FUND					
Mayor & Council	748,454	713,251	753,630	679,600	765,240
Boards & Commissions	20,568	20,030	46,050	41,990	42,100
Town Manager	1,408,041	1,468,456	1,722,280	1,781,060	1,832,910
Community Resources	-	-	-	491,150	698,140
Emergency Mgmt & Safety	273,902	462,098	544,590	407,280	576,360
Digital Government	1,455,509	1,688,177	1,889,790	1,547,730	1,983,470
Intergovernmental	428,840	416,438	428,490	438,740	449,470
Economic Development					
Economic Development Admin	1,621,863	1,460,251	1,987,380	1,642,950	2,502,740
Tourism	489,883	479,227	491,000	632,495	746,970
Redevelopment	97,837	34,292	32,390	52,236	186,000
Total Economic Development	2,209,583	1,973,770	2,510,770	2,327,681	3,435,710
Information Technology					
Information Technology Admin	452,658	604,071	654,080	1,188,310	1,186,300
Applications Support	4,138,511	4,984,918	6,854,400	5,922,960	7,099,380
Desktop Support	2,142,929	1,841,880	2,572,030	1,951,710	6,669,600
Infrastructure	4,342,796	4,120,484	4,295,730	4,474,950	5,248,620
GIS	844,313	1,004,854	1,217,040	1,082,530	1,262,080
IT Security	-	-	562,970	339,460	1,200,180
Total Information Technology	11,921,207	12,556,207	16,156,250	14,959,920	22,666,160
Human Resources					
Human Resources Admin	1,795,519	2,107,076	2,306,630	2,257,829	2,421,980
Learning & Development	511,073	608,144	609,320	573,720	592,800
Total Human Resources	2,306,592	2,715,220	2,915,950	2,831,549	3,014,780
Management & Budget	650,907	683,792	762,470	701,280	845,410
Town Clerk	537,166	669,229	1,000,750	911,571	978,940
Legal					
General Counsel	1,430,375	1,528,578	1,588,970	1,797,714	1,763,610
Town Prosecutor	2,050,476	2,209,326	2,296,050	2,325,319	2,577,030
Total Legal	3,480,851	3,737,904	3,885,020	4,123,033	4,340,640
Finance & Management Services					
Finance & Management Svcs Admi	218,285	225,921	232,320	235,533	249,610
Accounting	1,284,096	1,485,857	1,494,135	1,530,305	1,670,350
Purchasing	652,365	690,182	718,590	722,976	698,950
Tax Compliance	509,368	576,945	712,965	705,875	977,640
Total Finance & Management Svcs	2,664,114	2,978,905	3,158,010	3,194,689	3,596,550
Municipal Court	3,166,280	3,463,958	3,521,940	3,612,630	3,729,200
Development Services					
Development Services Admin	454,966	349,750	350,740	353,499	371,220
Permits & Licensing	652,217	934,562	749,510	787,520	783,930
Plan Review & Inspection Admin	253,882	262,437	270,530	276,761	298,080
Building	1,677,621	1,661,051	1,839,850	1,727,073	2,020,090
Engineering	1,267,024	1,327,291	1,363,565	1,573,320	1,771,920

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Code	583,082	612,727	597,850	635,160	665,970
Planning	272,192	325,328	320,485	3,330	1,330
Fire	346,294	364,045	378,310	288,960	309,180
Planning & Development	1,337,649	1,173,073	1,488,300	1,102,021	1,535,200
Transportation Planning	186,769	341,099	386,620	403,690	459,890
Development Engineering	515,672	558,481	608,990	565,335	797,570
Total Development Svcs	7,547,368	7,909,844	8,354,750	7,716,669	9,014,380
Police					
Police Admin	14,751,516	13,838,822	798,700	790,730	863,660
Support Services Admin	1,441,283	1,763,911	2,057,180	2,111,260	2,387,240
Communication	3,163,036	3,579,856	4,184,110	3,449,400	4,520,810
Hiring	732,546	742,361	864,080	891,600	1,681,340
Planning & Research	227,796	314,041	315,960	324,560	341,200
Public Affairs	260,489	317,671	326,950	330,800	331,910
Counseling Services	872,794	947,161	920,370	934,100	1,097,520
Crime Prevention	142,732	166,080	171,260	128,040	175,330
Property & Evidence	702,871	806,729	699,480	577,080	849,950
Records	1,207,408	1,255,417	1,320,570	1,218,130	1,811,850
Volunteer Services	89,987	97,640	103,710	102,100	109,140
Redaction	82,848	87,155	83,160	86,010	91,100
Peer Support	-	-	-	-	592,630
Office Professional Stds Admin	697,641	707,833	900,830	838,110	567,160
Internal Affairs	474,037	486,242	446,200	469,750	456,170
Training	4,060,356	4,333,910	2,787,110	4,851,620	2,752,430
Patrol Administration	1,927,666	2,083,809	2,057,600	2,111,300	2,330,100
Patrol	18,803,751	20,388,009	21,649,870	20,206,895	22,527,530
Civilian Patrol	366,434	394,781	500,040	466,700	587,040
Detention	956,096	1,086,235	1,216,880	1,211,330	1,366,060
Teleserve	732,941	724,347	841,340	613,390	734,140
Bike Unit	965,655	1,095,333	1,071,910	905,430	1,004,730
Crisis Response Team	-	-	-	-	926,230
Investigations Admin	765,692	597,389	1,053,000	967,320	1,120,670
Special Assignment Unit	1,430,661	1,390,037	1,373,070	1,364,040	1,175,980
Financial Crimes Unit	1,179,400	1,406,482	1,588,100	1,441,780	1,108,450
Family Violence Unit	881,079	963,643	1,045,190	1,025,770	1,222,600
Special Victims Unit	1,404,080	1,521,380	1,544,710	1,518,000	1,661,970
Violent Crimes Unit	832,367	834,031	1,123,550	884,760	1,108,500
Property Crimes	1,230,076	1,215,316	1,372,620	1,168,430	1,397,640
Crime Scene Unit	756,405	712,565	1,063,420	776,950	1,283,050
Intel Unit	1,026,116	921,137	970,420	898,490	1,212,840
Drug Unit	-	32,126	151,970	91,310	663,320
Forensics Unit	-	-	-	-	841,190
SWAT	201,190	349,814	302,380	347,950	316,400
Crime Suppression Team	1,100,701	1,251,389	1,188,650	1,155,850	932,270
K-9 Unit	688,764	564,599	542,860	569,770	558,150
School Resource	1,414,662	1,610,881	2,296,490	1,714,310	2,076,040
Traffic Unit	2,629,431	2,820,082	2,782,580	2,598,060	2,963,610
Total Police	68,200,507	71,408,214	61,716,320	59,141,125	67,747,950

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Fire & Rescue					
Fire Admin	3,041,727	3,131,458	1,114,280	1,186,086	3,498,970
Fire Training	872,029	952,761	889,390	1,249,402	1,094,810
Operations	26,766,034	27,887,548	30,147,830	30,353,023	36,385,940
Resource	3,199,405	3,479,052	4,275,060	4,271,910	3,962,710
Community	586,344	472,503	635,760	446,051	567,390
Prevention	726,754	849,046	720,170	673,195	751,090
Total Fire & Rescue	35,192,293	36,772,368	37,782,490	38,179,667	46,260,910
Parks & Recreation					
Parks Admin	1,278,006	1,492,819	1,623,220	1,440,280	1,955,390
Parks & Open Space Admin	3,240,020	3,398,355	3,797,740	3,635,420	4,232,740
Freestone	484,361	500,356	534,960	534,960	728,560
Crossroads	305,863	335,892	287,560	287,560	392,560
McQueen	271,540	315,023	290,890	290,890	406,590
Discovery	182,659	203,910	313,120	313,120	238,110
Desert Sky	98,068	133,767	154,570	154,570	194,070
Gilbert Regional	90,517	316,057	535,270	535,270	819,070
Riparian Preserve	318,557	334,809	363,760	271,070	433,800
Cosmo Dog	111,098	184,243	132,360	132,360	226,190
Hetchler	156,111	120,735	115,490	115,490	115,490
Heritage District	59,380	77,508	66,560	66,560	66,560
Water Tower	57,373	18,345	48,840	48,840	48,840
Nichols	40,052	42,372	50,100	50,100	50,100
Cactus Yards	1,760,476	1,931,200	2,155,590	2,098,640	2,284,370
Zanjero	16,879	13,669	33,270	33,270	33,270
Cemetery	5,991	5,991	-	-	7,000
Neighborhood/Community Parks	189,094	265,026	228,500	228,500	224,300
Trails, Washes & Other	139,598	172,705	235,050	235,050	310,050
Mesquite Pool	283,144	254,945	264,310	281,140	333,490
Greenfield Pool	226,252	238,578	273,640	286,240	291,890
Perry Pool	175,363	192,944	225,750	238,340	273,040
Williams Field Pool	195,810	217,526	229,150	242,250	285,280
Freestone Recreation Center	1,217,639	1,240,924	1,438,470	1,382,000	1,549,700
McQueen Activity Center	570,660	559,178	712,000	663,930	724,950
Community Center	401,977	422,683	545,430	477,500	531,350
Adult Sports	173,289	154,044	288,110	273,240	287,260
Youth Sports	20,788	23,752	35,530	16,260	34,810
Adaptive Recreation Program	55,913	61,455	77,470	81,340	80,430
Special Events	820,176	859,105	988,100	984,320	1,157,410
Southeast Regional Library	2,451,050	2,596,222	3,283,760	3,246,440	3,178,020
Perry Branch Library	957,275	895,118	1,167,270	1,167,270	1,167,270
Facilities Admin	1,049,861	1,227,064	2,606,940	1,712,050	1,968,210
Municipal Building I	294,732	297,591	321,280	321,280	377,780
Municipal Building II	226,302	195,514	151,550	151,550	260,550
Public Safety Center	874,395	1,710,639	851,180	851,180	1,061,180
Public Works Facility	105,722	198,917	312,700	312,700	460,700
South Area Service Center	207,896	382,768	625,640	620,560	348,650

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Radio Maintenance Facility	18,772	24,571	17,490	17,490	17,720
Heritage Annex	20,071	28,336	24,800	24,800	25,420
University Building	339,116	391,631	293,250	293,250	772,000
Public Safety Training Facility	-	70,910	808,590	735,870	1,039,450
Total Parks & Recreation	19,491,846	22,107,197	26,509,260	24,852,950	28,993,620
Engineering Services					
Engineering	124,416	140,145	234,590	171,432	833,940
Traffic	469,473	436,646	625,450	591,360	719,090
Total Engineering Services	593,889	576,791	860,040	762,792	1,553,030
Non-Departmental					
Phoenix Mesa Gateway Airport	350,000	350,000	350,000	350,000	350,000
Outside Agencies	592,115	16,146,404	698,740	-	356,070
Other	4,176,232	4,972,055	33,042,260	15,670,220	26,119,880
Contingency	-	-	10,000,000	1,000,000	10,000,000
ED Reserve	-	-	5,000,000	3,650,000	5,000,000
Total Non-Departmental	5,118,347	21,468,459	49,091,000	20,670,220	41,825,950
TOTAL GENERAL FUND	\$ 167,416,264	\$ 193,790,308	\$ 223,609,850	\$ 189,373,326	\$ 244,350,920
STREETS					
Roadway & Maintenance					
Roadway & Maintenance Admin	5,634,721	7,172,921	6,766,110	6,779,130	6,876,780
Alternate Transportation	-	-	5,000	-	5,000
Non-Departmental					
Other	-	-	167,000	650	174,100
Contingency	-	-	900,000	25,000	900,000
Total Non-Departmental	-	-	1,067,000	25,650	1,074,100
Total Roadway & Maintenance	5,634,721	7,172,921	7,838,110	6,804,780	7,955,880
HURF					
Administration	556,592	558,434	652,510	586,210	712,570
Public Works Admin	101,635	110,914	122,050	122,050	168,980
Utility Locates	60,527	64,145	107,250	107,250	129,040
Asphalt Patching	558,931	588,168	574,210	588,340	622,660
Crack Sealing	791,494	534,173	769,080	649,350	822,990
Fog Sealing	720,228	679,525	1,056,760	1,040,720	1,385,900
Hazard Response	170,815	227,800	219,540	196,420	232,770
Preventive Maintenance	652,681	441,738	505,490	453,310	821,740
Street Lighting	4,112,165	4,482,230	4,374,460	4,326,260	5,250,080
Traffic Signal Maintenance	1,456,810	1,437,707	1,776,180	1,685,680	1,960,930
Street Marking	536,904	526,000	538,130	561,570	665,340
Street Signs	621,420	555,462	596,170	613,100	658,630
Traffic Operations Center	634,787	857,894	1,029,610	1,052,930	1,523,900
Landscape Maintenance	2,017,482	1,998,484	2,298,570	2,400,030	2,306,440
Concrete Repair	1,736,262	1,311,434	1,237,410	1,266,460	1,640,270
Shoulder Maintenance	215,966	235,358	221,600	215,860	255,580

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Non-Departmental					
Other	53,463	70,223	216,540	164,540	575,800
Contingency	-	-	500,000	50,000	500,000
Total Non-Departmental	53,463	70,223	716,540	214,540	1,075,800
Total HURF	14,998,162	14,679,689	16,795,560	16,080,080	20,233,620
TOTAL STREETS	\$ 20,632,883	\$ 21,852,610	\$ 24,633,670	\$ 22,884,860	\$ 28,189,500
WATER					
Water Admin	527,619	577,928	532,005	583,840	516,215
Public Works Admin	210,369	345,021	264,855	398,320	342,265
Utilities	732,035	723,837	732,710	983,320	752,540
Utility Locates	302,097	322,274	285,995	282,305	394,105
North Water Treatment Plant	4,036,222	4,344,162	5,281,540	5,155,530	6,183,120
Santan Vista Treatment Plant	3,838,551	4,091,781	4,536,010	4,515,610	4,913,180
Well Production	3,820,418	3,824,273	4,663,810	4,550,260	4,888,940
SCADA Field Operations	788,209	864,145	965,535	826,490	1,062,195
Water Resources	6,464,938	5,428,299	7,578,510	7,447,490	8,011,840
Conservation	420,551	413,695	501,030	438,960	664,380
Metering	3,737,252	3,966,596	4,209,990	4,012,320	4,198,210
Distribution	2,183,242	2,411,486	2,989,210	2,838,650	3,249,980
Water Quality	785,054	886,200	802,370	840,930	886,020
Backflow	213,981	212,740	215,070	236,980	225,710
Non-Departmental					
Other	114,680	211,435	411,950	331,000	1,448,910
Contingency	-	-	2,500,000	100,000	2,500,000
Total Non-Departmental	114,680	211,435	2,911,950	431,000	3,948,910
TOTAL WATER FUND	\$ 28,175,218	\$ 28,623,872	\$ 36,470,590	\$ 33,542,005	\$ 40,237,610
WASTEWATER					
Wastewater Admin	513,567	301,012	454,760	461,970	743,820
Public Works Admin	120,023	133,371	148,390	148,390	191,530
Utilities	639,852	693,082	701,840	701,840	728,970
Utility Locates	302,636	320,727	286,010	286,010	344,110
Lift Stations	1,995,314	1,883,921	1,918,900	2,017,750	2,147,580
Gravity Systems	2,227,196	2,482,973	2,954,680	2,782,660	3,471,230
Neely Treatment Facility	4,462,912	4,308,405	5,011,290	5,665,027	5,252,880
Greenfield Treatment Plant	3,319,571	2,921,846	3,999,990	3,831,400	4,328,650
Effluent Reuse	1,342,685	1,470,790	1,288,620	1,453,670	1,584,230
Effluent Recharge	716,766	904,930	884,260	764,280	875,920
Wastewater Quality	556,191	586,181	562,320	572,530	867,640
Non-Departmental					
Other	57,314	78,923	167,150	123,000	544,970
Contingency	-	-	2,000,000	5,000	2,000,000
Total Non-Departmental	57,314	78,923	2,167,150	128,000	2,544,970
TOTAL WASTEWATER FUND	\$ 16,254,027	\$ 16,086,161	\$ 20,378,210	\$ 18,813,527	\$ 23,081,530

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
ENV SERVICES RESIDENTIAL					
Administration	521,037	594,163	771,280	803,340	945,110
Public Works Admin	94,211	108,934	128,200	128,200	163,020
Utilities	636,690	687,508	693,190	693,190	716,360
Residential Collections	6,662,158	7,541,495	7,368,120	7,844,110	8,063,230
Uncontained Collections	2,408,010	2,552,612	2,680,780	2,698,300	3,113,530
Recycling	2,855,401	2,898,907	3,887,180	2,580,560	3,584,940
Environmental Programs	522,603	649,354	588,620	996,950	702,840
Non-Departmental					
Other	116,362	121,794	264,400	303,000	819,860
Contingency	-	-	1,200,000	50,000	1,200,000
Total Non-Departmental	116,362	121,794	1,464,400	353,000	2,019,860
TOTAL ENV SERVICES RESIDENTIAL	\$ 13,816,472	\$ 15,154,767	\$ 17,581,770	\$ 16,097,650	\$ 19,308,890
ENV SERVICES COMMERCIAL					
Administration	57,907	52,072	51,110	44,085	44,100
Public Works Admin	15,335	18,018	19,660	19,660	26,450
Utilities	9,536	8,517	6,180	6,180	6,810
Commercial Collections	1,310,341	1,348,107	1,497,990	1,500,862	1,691,710
Rolloffs	746,842	853,170	821,250	747,958	991,460
Non-Departmental					
Other	18,023	18,123	44,450	32,000	120,010
Contingency	-	-	250,000	10,000	250,000
Total Non-Departmental	18,023	18,123	294,450	42,000	370,010
TOTAL ENV SERVICES COMMERCIAL	\$ 2,157,984	\$ 2,298,007	\$ 2,690,640	\$ 2,360,745	\$ 3,130,540
ENVIRONMENTAL COMPLIANCE					
Administration	1,117	70	-	-	-
Public Works Admin	12,406	13,726	14,340	14,340	20,610
Utilities	6,806	7,309	7,590	7,590	7,980
Utility Locates	6,725	7,128	35,750	35,750	43,020
Street Cleaning	833,184	898,972	875,860	846,140	923,630
Storm Water	760,767	995,670	818,900	834,530	1,097,680
Non-Departmental					
Other	18,702	16,211	27,900	37,000	105,570
Contingency	-	-	250,000	5,000	250,000
Total Non-Departmental	18,702	16,211	277,900	42,000	355,570
TOTAL ENV COMPLIANCE	\$ 1,639,707	\$ 1,939,086	\$ 2,030,340	\$ 1,780,350	\$ 2,448,490
INTERNAL SERVICES					
Fleet Shop Operations	6,786,175	7,683,086	8,678,900	8,026,350	9,623,200
Health Self-Insurance Trust	20,383,350	20,501,107	20,088,280	26,212,640	22,973,840
Dental Self-Insurance Trust	1,071,868	1,221,441	1,372,000	1,283,630	1,570,000
Workers' Compensation	-	841,212	2,234,500	2,968,350	3,123,530
General Liability	-	-	-	-	4,348,490
TOTAL INTERNAL SERVICES	\$ 28,241,393	\$ 30,246,846	\$ 32,373,680	\$ 38,490,970	\$ 37,290,570

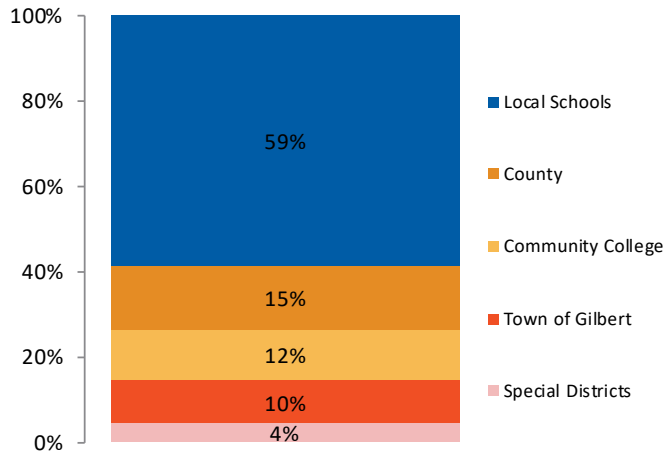
	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
REPAIR & REPLACEMENT FUNDS					
General	2,766,182	3,943,715	10,475,840	2,501,330	12,018,450
Streets	248,664	358,541	927,500	280,710	682,890
Ambulance Transport	-	-	-	-	530,000
Water	534,640	438,968	2,986,000	138,430	2,974,070
Wastewater	917,829	659,042	4,875,250	1,210,760	5,007,300
Env Services Residential	97,076	2,477,517	5,588,400	1,799,710	3,788,690
Env Services Commercial	-	285,749	841,000	-	890,000
Environmental Compliance	134,818	741,364	1,645,000	945,000	500,000
Fleet	66,690	79,102	420,700	94,700	511,700
TOTAL REPAIR & REPLACEMENT	\$ 4,765,899	\$ 8,983,998	\$ 27,759,690	\$ 6,970,640	\$ 26,903,100
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	1,046,165	884,224	5,539,640	567,060	5,310,370
CDBG/HOME	1,082,084	1,175,806	1,360,620	1,358,900	1,779,970
Street Light Improvement	1,826,406	1,823,122	1,893,800	1,893,800	1,923,700
Parkway Improvement	1,063,852	856,614	1,035,660	1,039,660	1,316,440
Police Impound	167,695	139,287	178,580	150,010	193,470
Ambulance Services	424,006	2,798,095	4,493,940	4,141,110	5,042,590
Other Special Revenue	1,289,116	1,296,093	2,989,090	1,070,600	3,008,500
Traffic Signal SDF	-	930,533	-	-	-
Police SDF	390,637	667,037	990,840	990,840	766,760
Fire SDF	-	3,662	-	-	-
Parks and Recreation SDF	-	3,662	-	-	-
General Government SDF	-	3,662	-	-	-
Roads SDF	-	3,662	-	-	-
Water SDF	-	4,583	9,800	9,800	-
Water Resources SDF	-	1,647	-	-	-
Neely Wastewater SDF	-	73	-	-	-
Greenfield Wastewater SDF	-	3,589	-	-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 7,289,961	\$ 10,595,351	\$ 18,491,970	\$ 11,221,780	\$ 19,341,800
OTHER FUNDING SOURCES					
CIP Administration	1,840,950	1,895,400	2,422,450	2,126,000	2,834,130
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	646,945	-	-	-	-
Outside Sources	155,729	-	-	-	-
MPC - Water System	6,762,025	15,423,209	100,268,040	10,345,706	496,687,840
MPC - Wastewater System	5,209,579	502,279	487,720	1,448	-
TOTAL OTHER FUNDING SOURCES	\$ 14,615,228	\$ 17,820,888	\$ 203,178,210	\$ 12,473,154	\$ 599,521,970
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	3,685,159	2,071,989	8,053,140	1,903,162	27,844,510
Streets	35,513,724	45,086,629	76,536,500	12,453,456	246,780,870
Traffic Signals	1,511,444	3,033,101	12,123,520	2,930,838	14,383,330
Parks	34,974,016	6,943,478	12,643,560	1,051,888	21,041,500
Municipal Facilities	49,416,311	26,610,181	49,753,240	7,447,428	66,151,730
Water	12,891,319	13,353,841	79,955,090	7,473,017	75,076,960

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Wastewater	23,374,176	13,579,330	82,888,430	6,561,725	94,567,840
Storm Water	-	-	2,736,000	3,524	8,009,820
TOTAL CAPITAL IMPROVEMENT	\$ 161,366,149	\$ 110,678,549	\$ 324,689,480	\$ 39,825,038	\$ 553,856,560
DEBT SERVICE					
General Obligation Debt	40,596,226	25,887,038	27,198,340	27,198,340	29,600,540
Improvement Districts	625,658	733,623	4,223,350	622,300	3,786,410
MPC - Public Facilities	15,656,300	16,816,275	7,016,190	7,132,070	7,018,290
MPC - Water System	9,809,313	9,819,813	10,034,070	9,811,570	22,535,820
MPC - Wastewater System	3,621,250	3,620,500	3,628,250	3,628,250	3,627,000
Revenue Obligations	2,263,956	2,258,956	2,264,210	2,264,210	2,263,710
TOTAL DEBT SERVICE	\$ 72,572,703	\$ 59,136,205	\$ 54,364,410	\$ 50,656,740	\$ 68,831,770
TRUST ACCOUNTS					
Fire Pension	86,756	-	-	-	-
TOTAL TRUST ACCOUNTS	\$ 86,756	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSES	\$ 539,030,644	\$ 517,206,648	\$ 988,252,510	\$ 444,490,785	\$ 1,670,841,740

The property tax rate for Gilbert is approximately \$.99/\$100 in secondary assessed valuation. There is no primary property tax. Town of Gilbert property tax is collected for debt repayment only, not for operations.

Residents in Gilbert, based on address, are served primarily within four school districts. Each district has a unique primary and secondary tax rate. The distribution of property tax based on FY 2023 information is shown below for each district. These figures exclude certain special districts. The graph to the right shows the percentage allocation for the Gilbert School District.

Property Tax in Gilbert School District Area



	<u>Gilbert</u> <u>School District</u>	<u>Chandler</u> <u>School District</u>	<u>Higley</u> <u>School District</u>	<u>Mesa</u> <u>School District</u>
Primary (Operating)				
State	\$0.00	\$0.00	\$0.00	\$0.00
County	\$1.25	\$1.25	\$1.25	\$1.25
Community College	\$1.09	\$1.09	\$1.09	\$1.09
Education Equalization	\$0.00	\$0.00	\$0.00	\$0.00
Special Health Care District	\$0.18	\$0.18	\$0.18	\$0.18
Gilbert	\$0.00	\$0.00	\$0.00	\$0.00
East Valley Institute	\$0.00	\$0.00	\$0.00	\$0.00
Local School District	\$3.52	\$3.57	\$3.60	\$3.66
Total Primary	\$6.03	\$6.08	\$6.11	\$6.17
Secondary (Debt)				
County	\$0.00	\$0.00	\$0.00	\$0.00
Community College	\$0.10	\$0.10	\$0.10	\$0.10
Flood Control	\$0.16	\$0.16	\$0.16	\$0.16
County Library	\$0.05	\$0.05	\$0.05	\$0.05
Central Arizona Project	\$0.14	\$0.14	\$0.14	\$0.14
Special Health Care District	\$0.07	\$0.07	\$0.07	\$0.07
Gilbert	\$0.99	\$0.99	\$0.99	\$0.99
East Valley Institute	\$0.05	\$0.05	\$0.05	\$0.05
Local School District	\$2.27	\$2.37	\$2.61	\$3.47
Total Secondary	\$3.84	\$3.93	\$4.17	\$5.04
Total				
State	\$0.00	\$0.00	\$0.00	\$0.00
County	\$1.25	\$1.25	\$1.25	\$1.25
Community College	\$1.19	\$1.19	\$1.19	\$1.19
Education Equalization	\$0.00	\$0.00	\$0.00	\$0.00
Flood Control	\$0.16	\$0.16	\$0.16	\$0.16
County Library	\$0.05	\$0.05	\$0.05	\$0.05
Central Arizona Project	\$0.14	\$0.14	\$0.14	\$0.14
Special Health Care District	\$0.25	\$0.25	\$0.25	\$0.25
Gilbert	\$0.99	\$0.99	\$0.99	\$0.99
East Valley Institute	\$0.05	\$0.05	\$0.05	\$0.05
Local School District	\$5.79	\$5.94	\$6.21	\$7.13
Total Tax Rate	\$9.87	\$10.02	\$10.29	\$11.21

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Budget FY 2023</u>	<u>% By Fund FY 2023</u>
GENERAL FUND						
Mayor and Council	2.00	2.00	2.00	2.00	2.00	
Town Manager	9.35	10.35	11.35	11.35	12.85	
Digital Government	14.00	14.00	14.00	14.00	14.00	
Intergovernmental	2.00	2.00	2.00	2.00	2.00	
Economic Development	8.00	9.00	9.00	9.00	9.00	
Information Technology	47.00	52.00	52.00	52.00	55.00	
Human Resources	20.00	21.00	22.00	21.00	22.50	
Management and Budget	6.00	6.00	6.00	6.00	6.00	
Town Clerk	5.00	6.00	6.00	6.00	7.00	
Legal	31.00	31.00	31.00	31.00	33.25	
Finance and Mgmt Services	26.50	28.50	28.50	28.50	29.00	
Municipal Court	31.92	32.07	32.07	32.07	32.07	
Development Services	74.32	75.32	76.82	76.82	78.82	
Police	425.30	445.60	464.60	465.60	487.60	
Fire and Rescue	216.00	217.00	225.00	225.00	244.00	
Parks and Recreation	163.55	173.30	179.30	179.30	183.05	
Engineering Services	5.60	5.60	6.60	6.60	8.60	
TOTAL GENERAL FUND	1,087.54	1,130.74	1,168.24	1,168.24	1,226.74	72.9%
STREETS FUND	55.66	57.66	57.66	57.66	59.66	3.5%
ENTERPRISE FUNDS						
Water	135.68	134.93	136.93	136.93	141.93	
Wastewater	48.50	49.50	49.50	49.50	53.50	
Environmental Svc - Residential	81.31	82.81	85.81	85.81	85.81	
Environmental Svc - Commercial	8.44	8.44	8.44	8.44	8.44	
Environmental Compliance	12.09	12.59	12.59	12.59	12.59	
ENTERPRISE FUNDS	286.02	288.27	293.27	293.27	302.27	18.0%
INTERNAL SERVICE FUNDS	26.00	26.00	26.00	27.00	31.00	1.8%
SPECIAL REVENUE	16.45	49.01	49.01	49.01	49.01	2.9%
CIP ADMINISTRATION	13.40	13.40	14.90	14.90	14.90	0.9%
TOTAL TOWN POSITIONS	1,485.07	1,565.08	1,609.08	1,610.08	1,683.58	100%

Background

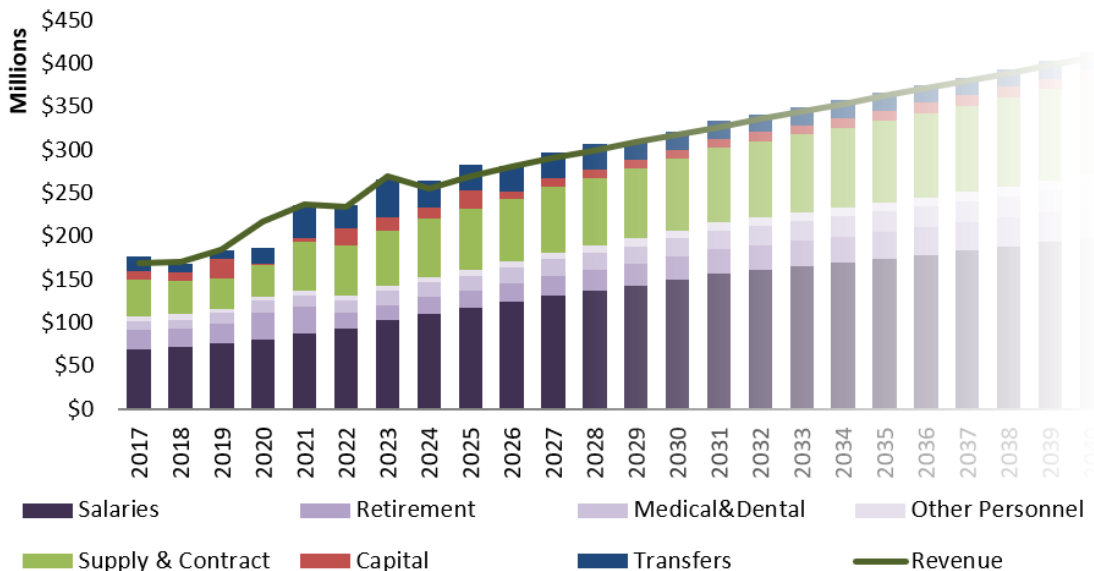
Gilbert maintains a keen focus on long-term financial security. Three organizational focus areas (strong economy, prosperous community, and exceptional built environment) have been adopted to help support the Town’s efforts to avoid the typical rise and decline of cities. Gilbert wants to break the cycle and remain a stable, vibrant community. The long-term financial planning efforts described in this section highlight some of the ways Gilbert is working to maintain a strong economy.



General Fund Long-Term Financial Model

Gilbert prepares an annual update to the Long-Term Financial Plan (LTFP). The plan is a tool that provides Council and citizens with information necessary to understand Gilbert’s financial condition. This dynamic tool allows the Town policy makers and staff to envision how the future might look if revenue and expenditure trends continue. The long-term financial impact of today’s decisions can also be projected.

General Fund Revenues & Expenditures



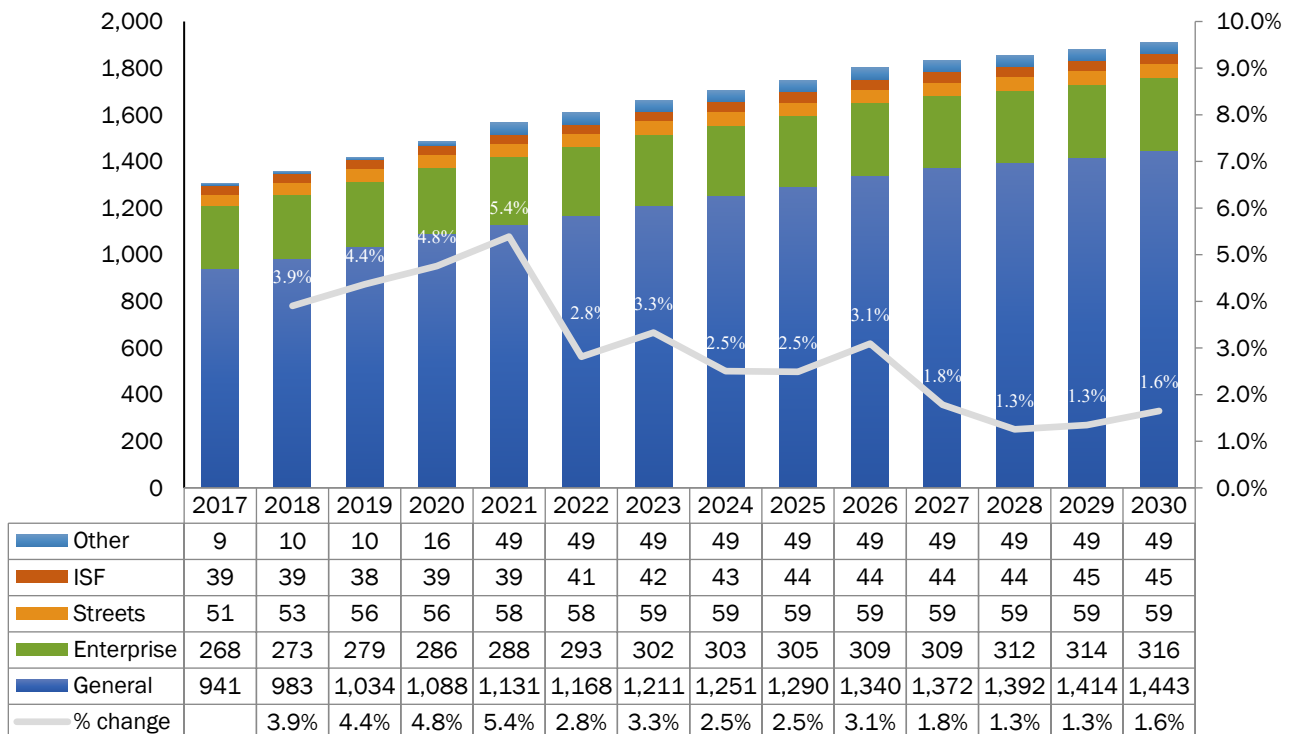
Results: FY 2020 revenues include a one-time influx of federal COVID-19 relief funds (CARES funding). Since the money came at the end of the fiscal year, expenditure of the funds was delayed and shown in FY 2021. Retirement costs declined in FY 2022 in response to the Town reaching target funding levels in the Public Safety Personnel Retirement System (PSPRS). This allowed contribution rates to return to the lower, actuarially required normal contribution rate. Sales tax is the largest General Fund revenue source and is conservatively projected at \$5m of growth per year. Although the Town was prepared for a decrease in sales tax revenues due economic volatility, actual sales tax collections increased by over 15% during FY 2022. In the model, a flat dollar amount is used instead of a percentage rate so that as the Town continues to grow, the ratio of sales tax growth to total sales tax naturally declines over time. Overall, the revenue and expenditure trends are staying in close proximity which indicates a good long-term structural balance.

What changed from last year: In the FY 2022 LTFP, FY 2021 actual revenues and expenditures were added. Updated Staffing Model forecasts were incorporated. Assumption data was updated (i.e. retirement and benefit rates).

What new things are on the horizon: Gilbert continues to monitor future capital improvement needs, including possible public safety projects like dispatch center expansion and a crime lab. A new family advocacy center is in design and planned to be constructed using additional federal COVID-19 relief funds (ARPA funds). FY 2023 has higher planned transfers due to increased Repair and Replacement Fund contributions using one-time funds. This will help the Town be better prepared to maintain infrastructure as it ages. Additional one-time money will be transferred to a debt service sinking fund in preparation to pay down the University Building debt when it is callable.

Staffing Forecast

FTE Totals by Fund



The Long-Term Financial Model projects staffing costs using data from our detailed Staffing Forecast that is updated with input from departments. The forecast was developed with the town’s build out in mind, and currently projects through 2030. The model projects utilizing three main drivers: 1) growth to support existing FTE ratios to department-identified metrics, e.g. calls for service in Fire; 2) additional weights for proposed enhancements to existing service lines, new requirements and/or increased demand; and 3) policy-level changes that would add or remove lines of service, e.g. a new park.

Five-Year Plans

Balanced Five-Year Plans are updated and maintained each year for the General Fund and Enterprise Funds, HURF, and Roadway and Maintenance Fund (VLT), incorporating adopted Gilbert policies of Responsible Financial Management, expenditure patterns, revenue trends, fund balances, and other known financial impacts. These plans include planned department requests for the upcoming five years, known revenue and expenditure changes, capital outlay, and CIP projects. By balancing a full five-year window, timing of CIP projects becomes more of a realistic plan for infrastructure timing and less of a wish list. This timeframe also allows for advanced planning. For example, in FY 2021 the Five-Year Plans in Water and Environmental Services indicated that rate adjustments needed to be considered for the long-term health of the funds. Expenditures were closely reviewed in all the enterprise funds and then a rate study was undertaken. New rates were put into place for Water, Environmental Services Residential, and Environmental Services Commercial in April 2022. New rate studies are now underway for Wastewater and Environmental Compliance.

Having both a Five-Year Plan and a Long-Term Financial Plan (LTFP) for the General Fund provides two different forecasting methods which help the Town review trends and data from different angles, providing a more informed view of the future. The Five-Year Plan takes a more detailed look at a shorter timeframe while the LTFP looks at the impact trend changes can have over a longer horizon.

The five-year forecasts for the General Fund, Enterprise Funds, and Streets Funds have been included in this document.

Pension Liabilities

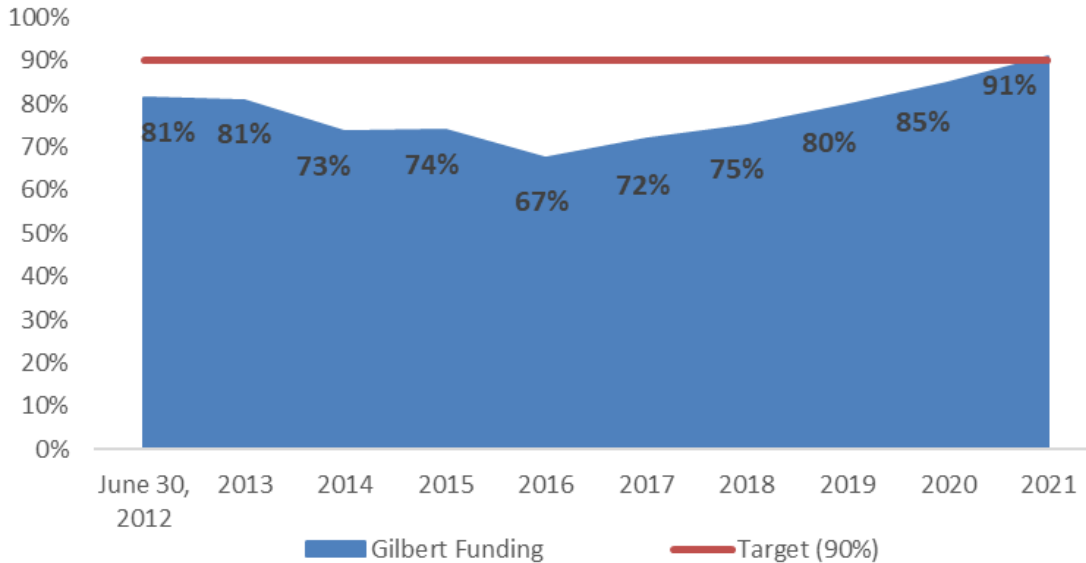
Gilbert participates in a variety of pension systems. Most employees are part of the Arizona State Retirement System (ASRS). Elected officials participate in the Elected Officials’ Retirement Plan (EORP). Sworn police and fire employees participate in the Public Safety Personnel Retirement System (PSPRS). Most of the systems are pooled with multiple jurisdictions participating. In a pooled system, all the participants pay the same rate and the assets/liabilities are jointly held.

Retirement System	Participants	Structure	Funded Status
			Pension only/Pension and Health June 30, 2021
ASRS	Civilian Employees	Pooled	70.1% / 71.5%
EORP	Elected Officials	Pooled	33.2% / 35.4%
PSPRS (Tiers 1&2)	Sworn Fire	Individual	90.0% / 90.4%
PSPRS (Tiers 1&2)	Sworn Police	Individual	91.7% / 92.2%
PSPRS (Tier 3)	Sworn Fire & Police	Pooled	107.3% / 108.9%

Sworn employees hired before July 1, 2017, are part of Tiers 1 and 2 in the PSPRS system. Sworn employees entering service after that date are part of Tier 3. PSPRS is pooled for Tier 3 employees. Tier 1 and 2 for both Police and Fire are individual plans with the Town of Gilbert bearing responsibility for the unfunded liability. In FY 2016, the Town began an active effort to pay down the unfunded liability and increase the funding ratio. By June 30, 2021, the funding ratio for Police and Fire combined reached 91% funded. Through continued efforts, the Town has now reached (and exceeded!) its goal of

90% funded by FY 2021. For details on Gilbert’s funding strategy, see the PSPRS Pension Funding section of Gilbert’s Policies of Responsible Financial Management.

Police and Fire Combined PSPRS Funding Status



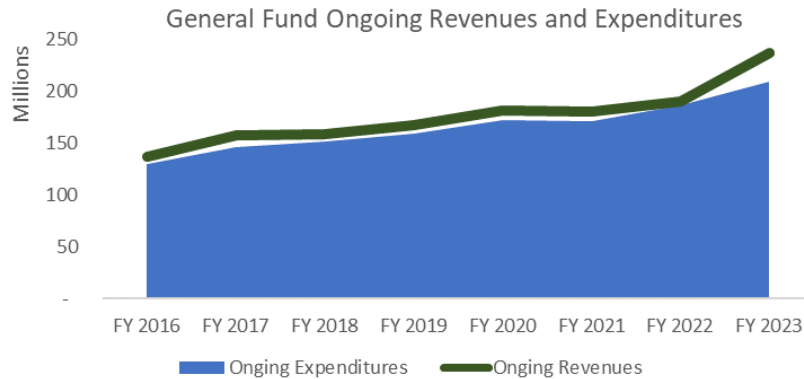
Debt Analysis

Gilbert uses debt carefully and strategically evaluates options to reduce interest costs. At the March 2020 Financial Retreat, Council directed staff to begin setting aside funds to pay down General Fund debt when it is callable in July 2025. This will significantly reduce the amount of interest paid by the Town. On the November 2021 ballot, voters authorized \$515m in Transportation funding. The Town will use secondary property tax to repay the debt over time, working to keep the property tax rate at \$0.99 per \$100 of assessed value (which is the current property tax rate). Finally, Council is planning to use federal COVID-19 relief funds (ARPA funds) to construct a family advocacy center. Originally, the plan was to include the funding request with the November 2021 ballot for secondary property tax authorization. Use of ARPA funds removed the need to request additional tax dollars for this project. In FY 2022, the Town also issued debt through the Water Resource Municipal Property Corporation to fund needed water-related projects. These bonds will be repaid with a combination of water operating, water repair and replacement, water system development fees, and water resources system development fees. Capacity was built into the new water utility rates to accommodate the debt service payments.

One-Time vs Ongoing Expenditures

Gilbert avoids the use of one-time revenue to support ongoing expenditures. Also, in recognition that sales tax can be volatile depending on economic conditions, and sales tax from construction is the most volatile of Gilbert’s sales tax categories, Gilbert has chosen to designate \$5m of construction sales tax as one-time money each year instead of counting on it as ongoing revenue. This helps protect the Town from changes in the economy.

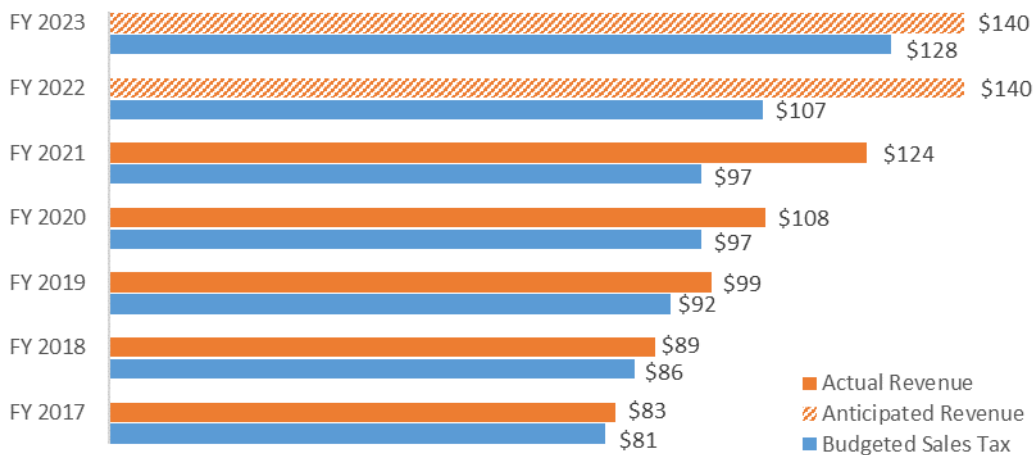
Each year when the budget is developed, staff carefully monitor ongoing expenditures to ensure that the recommended budget does not exceed ongoing revenues.



Preparation for Economic Volatility

Sales tax is the major revenue source for Gilbert’s General Fund operations, which makes General Fund the most susceptible to changing economic conditions. To protect against volatility, Gilbert under budgets sales tax revenues, removes \$5m of construction sales tax to be used for one-time (not ongoing) expenditures, maintains \$15m of General Fund contingency, and maintains an additional minimum fund balance (3 months operating plus one year of debt service) in case of a rainy day.

Sales Tax Budget vs Actual (In millions)



Conservatively budgeting sales tax helps Gilbert keep expenditures low and provides time to react if revenues decline. Assuming revenues come in above budget, the money is then used for one-time expenditures the following year (after the money has already been received). This practice has proven to be very effective and helpful in providing reaction time for economic changes related to COVID-19. Although the Town was prepared financially for sales tax to decline in FY 2022, sales remained strong and continued to grow.

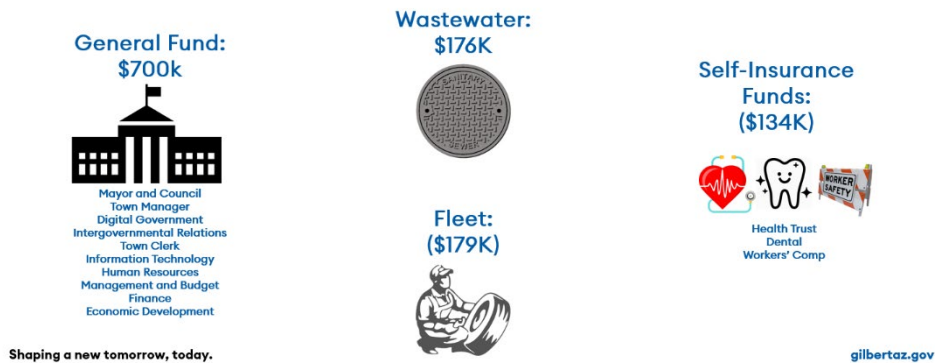
Contingency and minimum fund balances are also kept in all the enterprise funds to help protect against changing market conditions, although the revenue sources for the enterprise funds are much more stable and predictable.

Zero Based Budgeting

As part of Gilbert’s strategy for long-term financial health, 1/3 of the Town completes zero based budgeting each year. This approach has saved the Town \$560k in preparation for FY 2023 and nearly \$9.2m since FY 2018. Continuing to reset department budgets through zero based budgeting helps ensure that resources are correctly aligned with the costs needed to deliver approved levels of service.

Zero Base Results

\$560,000 in Savings this year!
\$9.2 million in Total Savings since 2018!

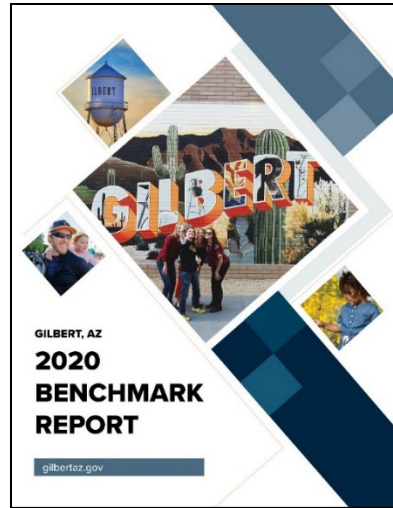


Benchmarking

Gilbert makes a continuous effort to benchmark with other communities in relation to performance, cost of living, and cost of service. Benchmarking provides data to help Gilbert ensure services are being provided in a cost-effective manner and gives insight into areas of future improvement.

The Town participates in the Valley Benchmark Communities group, which is an ongoing regional collaborative that identifies measures that are relevant to citizens and public managers in an effort to identify and gauge municipal performance. Through this collaborative, citizens can weigh Gilbert on a local scale to see how the Town performs when compared to our neighboring jurisdictions. In addition, every two years the Town produces the Gilbert Benchmark Report, which compares Gilbert to 42 communities in 13 states across 75 different measures. These measures touch on almost every major service area in the Town. The report allows any external organization or individual to see how Gilbert’s performance stacks up against its peers locally and nationally. Finally, in 2018, the Town of Gilbert became a founding member of the Arizona Data Coalition. The group consists of municipalities that have developed an open data portal and it meets regularly with the purpose of ensuring that the data reported can be compared across municipalities.

Copies of the benchmark reports can be found at www.gilbertaz.gov under the Management and Budget department page.



Annual Financial Retreat with Council

Each year, Council and staff meet to discuss financial topics. This is an opportunity to review progress, examine financial data, set and review financial goals, and discuss concerns or future opportunities. In March 2022, the Financial Retreat included discussion on:

- Wastewater and Environmental Compliance Update and Rate Needs
- Bond Timing and Structure for both WRMPC and Transportation Bonds
- Park Development Needs
- Inflation and Economic Outlook Education
- Water SDF Cash Flow and Subsidy Needs
- Financial Policy Overview and Training
- Long Term Financial Model Review
- Staffing Model Update

Fiscal Policy Review

Gilbert's Policies of Responsible Financial Management are reviewed and updated annually in an effort to continually improve fiscal sustainability and best practices. All changes are brought to Council for consideration and adoption.

In June 2022, the new Ambulance Transport Fund was added to the policies so it would be treated similarly to existing Enterprise Funds. Minor clarification was also added to the Post-Issuance Compliance section.

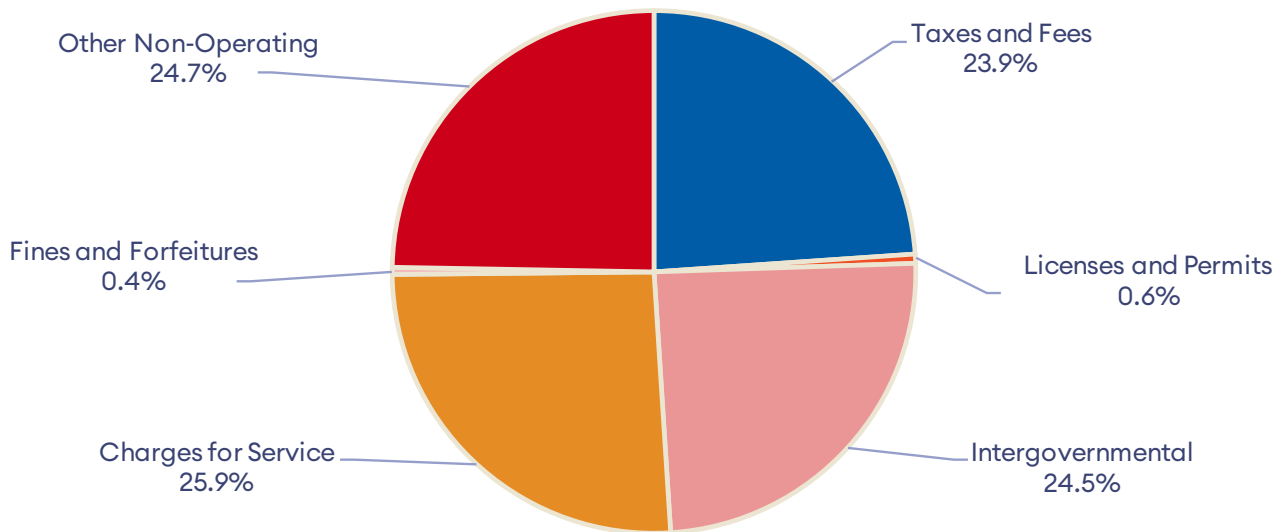
ALL REVENUE SOURCES

This section of the budget document includes detailed information regarding revenue types, including historical information, assumptions for the FY 2023 budget, and future projections. Information on bond proceeds, property tax, and special assessments is found in the debt section.

The total revenue anticipated for FY 2023 is \$1,670,841,740. Of this amount, \$690,213,370 is anticipated in new revenue collections and \$980,628,370 in carryover funds, as fund balance is also applied for one-time expenses. Historically, large spikes in revenue in a given year can typically be attributed to the sale of bonds for capital projects, however current levels of construction-related revenues are also considered nonrecurring, and are therefore applied toward nonrecurring expenses. Details on areas of change are found in the summary section of the budget. The major revenue sources for all funds are shown on the table and graph below by major categories.

FY 2023 Revenue Sources All Funds by Type (Excludes Transfers)

Revenue Type	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Taxes and Fees	137,880,307	156,213,061	140,797,180	159,972,180	165,033,890
Licenses and Permits	4,745,754	5,932,478	3,931,000	4,188,000	3,906,000
Intergovernmental	118,901,350	138,015,578	132,696,640	135,960,568	169,162,150
Charges for Service	137,006,543	147,520,202	152,462,690	156,209,290	178,484,020
Fines and Forfeitures	3,084,384	3,259,164	3,119,000	3,110,000	3,025,000
Other Non-Operating	185,908,171	85,741,700	252,446,240	741,521,850	170,602,310
Total	\$ 587,526,509	\$ 536,682,183	\$ 685,452,750	\$ 1,200,961,888	\$ 690,213,370



TAXES AND FEES

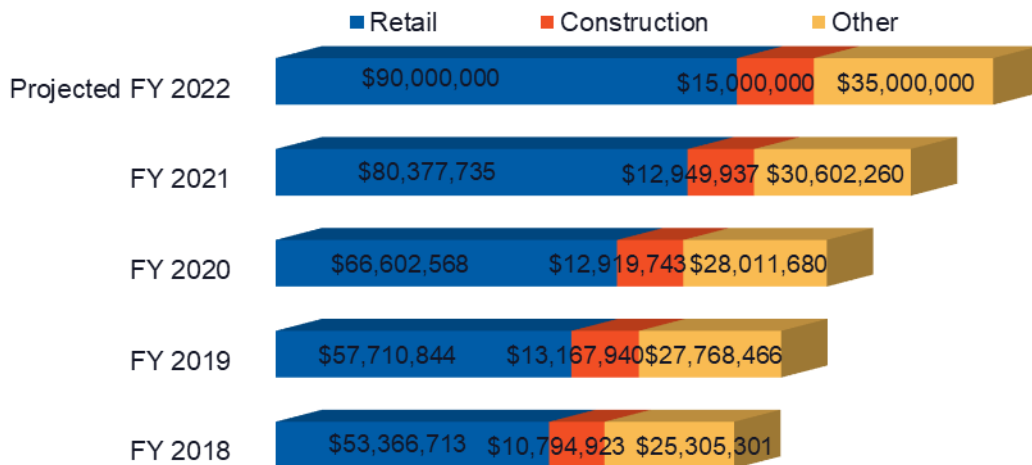
Local Sales Tax

Gilbert levies a one and one-half percent sales tax on sales transacted within Gilbert’s boundary. The State collects sales tax revenue and remits the amount collected weekly. Gilbert has seen year over year sales tax increases of 8% or above for the past ten years. Staff cautiously monitors the amounts attributable to construction as the town approaches build out, and allocates \$5 million of sales tax received from construction activities to one-time instead of ongoing expenses.

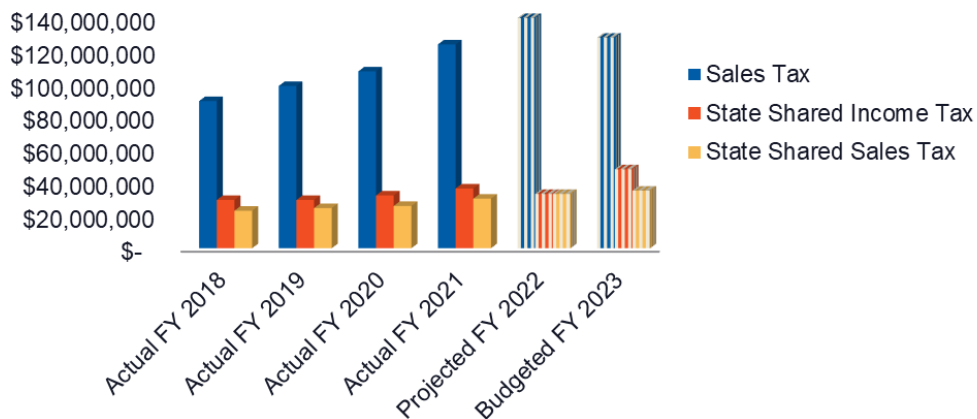
The projections are based on the following assumptions, which remain consistent from last year:

- Retail sales tax will remain somewhat stable in Gilbert, and will continue to increase over time
- Any future spikes in construction sales tax will be considered one-time, not sustainable
- Permit activity will level off as growth continues at a more even pace
- Other sales tax areas will grow at the same pace as retail
- The sales tax rate will hold steady at 1.5%

Sales Tax



Below is a five year history of the three major revenue sources for the General Fund:



Property Tax

Gilbert has a secondary property tax rate, which can only be used to repay debt issued for voter approved bonds. General Obligation bonds are issued to pay for construction of streets, parks, facilities, and utility infrastructure. The rate is approximately \$0.99 per \$100 in secondary assessed value, which equates to about 10% of the total property tax rate for property in the Gilbert School District. While the Gilbert School District is the largest, there are four school districts that cover Gilbert including Gilbert, Higley, Mesa, and Chandler.

More information on general obligation debt and the property tax is found in the debt section as well as on the property tax rate page.

System Development Fees

System Development Fees (SDF) are charged to all new development. The fees are collected to pay for infrastructure required due to growth, so that new growth is provided the same level of service as the existing community. Fees are collected for traffic signals, transportation, water, wastewater, parks, police, and fire. The general government SDF was discontinued in June 2022. A water resource fee is charged to pay for the cost of increasing water rights to accommodate new growth and guarantee a 100-year assured water supply. Gilbert completed a full SDF study in partnership with a third party consultant, adopted April 2019. An updated Water SDF was completed and went into effect June 2022.

LICENSE AND PERMITS

License fees are charged for business registration and alcoholic beverage licenses. Permit fees are charged for building, fire, engineering, signs, and alarms. Permit fee revenue is subject to changes in the construction industry.

INTERGOVERNMENTAL

Funding received from any other government agency is considered intergovernmental. The largest source is state shared revenue for sales tax, income tax, highway user revenue, vehicle license tax and local transportation assistance fund.

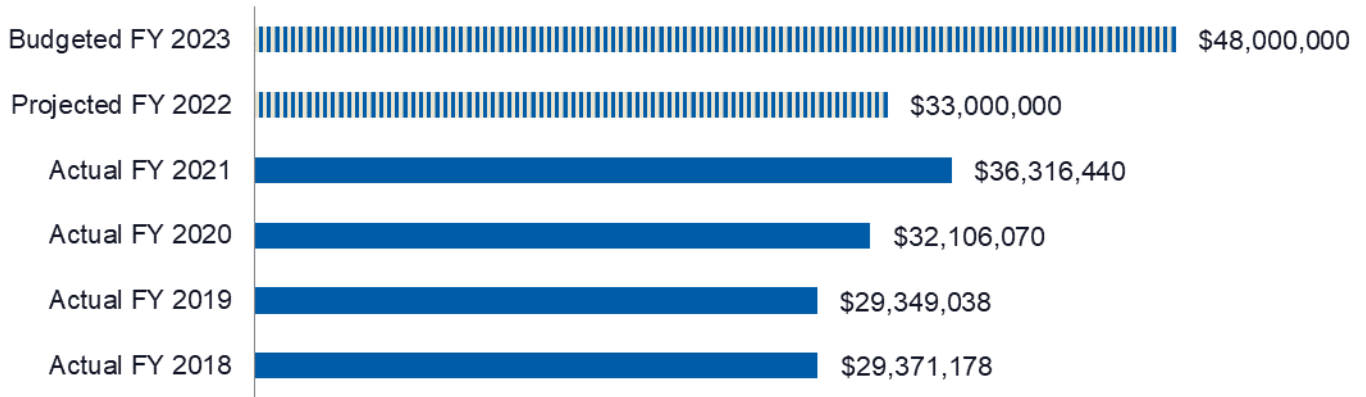
State Shared Sales Tax

Twenty-five percent of the distribution base of state sales tax is distributed based on the relation of Gilbert's population to the total population of all incorporated cities and towns in the state.

State Shared Income Tax

Fifteen percent of the state income tax is distributed based on the relation of Gilbert's population to the total population of all incorporated cities and towns in the state. There is a two year time lag in distribution. Therefore, the tax on income earned in FY 2021 is distributed to cities in FY 2023. This is sometimes referred to as Urban Revenue Sharing. During COVID, a filing extension was available. The later income tax filing means revenues were recognized in the following fiscal year, which is why the projected revenues for FY 2022 are lower than usual and then the budgeted revenues are higher in FY 2023.

State Shared Income Tax



Highway User Revenue (HURF)

Cities and towns receive 27.5% of the highway user revenue fund. One half of the monies received are distributed based on the relation of Gilbert’s population to the total population of all incorporated cities and towns in the State. The remaining one half is distributed based on the basis of the “county of origin” of gasoline sales and the relation of Gilbert’s population to the total incorporated population of Maricopa County. These funds must be used solely for street purposes.

Vehicle License Tax (VLT)

Twenty-five percent of the net revenues collected for the licensing of motor vehicles by the county are distributed back based on the population of Gilbert in relation to the total incorporated population of Maricopa County. These revenues are not restricted, but Gilbert chooses to use them for transportation-related needs.

Local Transportation Assistance Fund (LTAF)

The State Lottery distributes funds based on population. LTAF funds are applied only to transit-related expenses.

CHARGES FOR SERVICE

All charges for service are based on the philosophy that whoever benefits from the service should pay a portion or all of the cost to provide that service. Charges for service include user fees for recreation services, and enterprise revenue including water consumption, wastewater, solid waste disposal, and environmental compliance. The goal is for internal services, enterprise operations, and all adult sports to be 100% self-supporting. Gilbert completes an annual rate review to examine the rates and rate structures for Water, Wastewater, Environmental Services, and Environmental Compliance.

Water

Water user fees are reviewed annually to ensure that revenue is able to cover 100% of the actual and anticipated cost of providing water to customers. The cost includes pumping water from the ground, treating the surface and ground water, distributing the water to customers, reading the meters, and maintaining the system. The largest revenue source for the Water Fund is revenues received from

meter water sales. Due to an increase in infrastructure needs at the North Water Treatment Plant, a new rate analysis was completed and new rates went into place April 2022.

Wastewater

Staff reviews wastewater fees annually to ensure revenue covers 100% of the cost of operations. Wastewater operations include collection, treatment, and recovery of wastewater. Wastewater revenues primarily consist of residential/commercial wastewater charges for and charges for reclaimed water. Of these three revenue sources, the largest revenue source is residential sewer, contributing approximately 86% of the total fund revenues. Commercial and reclaimed revenues account for approximately 10% and 4% respectively. A rate study is currently underway in order to balance ongoing revenues and expenditures.

Environmental Services

Environmental Services Residential includes solid waste collection of residential barrels, uncontained, and recycling. It also includes the operation of the household hazardous waste facility. Environmental Services Commercial includes solid waste collection for commercial and roll-off customers. Annual rate reviews ensure that revenue covers the total cost of operations. The costs impacting rates the most in these funds are personnel, landfill tipping fees, equipment maintenance, and replacement. Recycle program changes and a new rate study were completed and new rates went into effect April 2022.

Environmental Compliance

Environmental Compliance is a new fee adopted in FY 2019 in order to appropriately fund storm water and street cleaning operations as well as required environmental compliance programs, such as air quality etc. The fee is a flat fee and is assessed to all residential and commercial customers.

FINES AND FORFEITS

Fines are collected by the Court based on citations issued by the Police Department and cases prosecuted by the Prosecutor's office.

OTHER NON-OPERATING

This revenue category includes property rental, insurance recoveries, donations and contributions, and other one-time revenue not categorized elsewhere. Most of the other non-operating is highly unpredictable and is included in the budget at a minimal amount unless a specific source is known during budget preparation.

Investment Income

In order to maximize available resources, Gilbert reviews upcoming expenditure needs and works with a financial advisor to appropriately invest cash. This is accomplished through a well-diversified portfolio of investments consistent with A.R.S. §35-323. Gilbert's investment strategy is guided by written policy with a focus on safety, liquidity, and returns.

Assessments

Assessment districts are established for street lights, parkway improvements, and capital improvements that benefit specific users. The street light district (SLID) revenue is based on the cost of electricity for the district area. The amount is revised and levied every year, and each district is calculated separately.

Parkway Improvement Districts (PKID) pay for the cost of maintenance and improvements in parkway areas for eleven subdivisions in Gilbert. The amount for each PKID is levied on an equal per lot basis. The levy for these districts is calculated and assessed annually based on projected and historical costs. The levy for street lights and parkway maintenance is collected on the property tax bill and is included with taxes and fees.

Capital Improvement Districts repay improvement debt issued for one-time construction of infrastructure. The benefited property in the area is levied an assessment to repay the debt issued. This revenue is included in the other non-operating category.

GENERAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
BEGINNING FUND BALANCE (Less Committed)	154,918,000	68,280,000	64,634,000	61,224,000	70,804,000
REVENUE	233,059,000	248,869,000	254,084,000	259,455,000	264,987,000
TOTAL REVENUE	233,059,000	248,869,000	254,084,000	259,455,000	264,987,000
TRANSFERS IN	9,169,000	9,169,000	9,169,000	9,169,000	9,169,000
TOTAL SOURCES	397,146,000	326,318,000	327,887,000	329,848,000	344,960,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	202,091,000	202,091,000	202,091,000	202,091,000	202,091,000
CIP MAINTENANCE COSTS		764,000	2,240,000	2,325,000	3,804,000
FIVE-YEAR PLAN		8,594,000	16,485,000	23,181,000	31,005,000
SUB-TOTAL ONGOING EXPENDITURES	202,091,000	211,449,000	220,816,000	227,597,000	236,900,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	25,543,000				
FIVE-YEAR PLAN		5,277,000	5,986,000	6,587,000	2,247,000
CAPITAL OUTLAY	1,717,000				
CONTINGENCY	10,000,000				
ECONOMIC DEVELOPMENT RESERVE	5,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	42,260,000	5,277,000	5,986,000	6,587,000	2,247,000
TRANSFER OUT					
CAPITAL	33,272,000	20,677,000	15,580,000	7,579,000	4,167,000
OTHER	51,243,000	24,281,000	24,281,000	17,281,000	17,281,000
SUB-TOTAL TRANSFERS OUT	84,515,000	44,958,000	39,861,000	24,860,000	21,448,000
TOTAL USES	328,866,000	261,684,000	266,663,000	259,044,000	260,595,000
ANNUAL OPERATING RESULT	(86,638,000)	(3,646,000)	(3,410,000)	9,580,000	13,561,000
FUND BALANCE	68,280,000	64,634,000	61,224,000	70,804,000	84,365,000
MINIMUM FUND BALANCE	62,240,000	64,580,000	66,920,000	68,620,000	70,940,000
FUND BALANCE ABOVE MINIMUM	6,040,000	54,000	(5,696,000)	2,184,000	13,425,000

Five-Year Plan Assumptions:

- ✓ Transfer to the General Equipment Replacement Fund has increased in FY 2023 using available one-time funds to use on infrastructure repair and replacement needs
- ✓ Transfer to Debt Service includes an additional one-time amount that will be set aside to pay down other General Fund debt which will reduce interest costs
- ✓ Compensation structure is maintained in five-year plan as directed by compensation philosophy adopted by Council
- ✓ Minimum fund balance per policy is calculated at three months of ongoing operating expenses and one year of debt service
- ✓ Contingency and Economic Development Reserve funds are included in FY 2023 at \$15,000,000 which is consistent with prior years

ROADWAY AND MAINTENANCE FUND - FIVE-YEAR FORECAST					
	Budget FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
BEGINNING FUND BALANCE (Less Committed)	13,877,000	4,383,000	5,864,000	(13,807,000)	(17,316,000)
REVENUE	12,330,000	12,696,000	12,947,000	13,203,000	13,464,000
TOTAL REVENUE	12,330,000	12,696,000	12,947,000	13,203,000	13,464,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	26,207,000	17,079,000	18,811,000	(604,000)	(3,852,000)
ONGOING EXPENDITURES					
BASE EXPENDITURES	6,851,000	6,851,000	6,851,000	6,851,000	6,851,000
CIP MAINTENANCE COSTS		-	113,000	113,000	113,000
FIVE-YEAR PLAN		104,000	208,000	312,000	416,000
SUB-TOTAL ONGOING EXPENDITURES	6,851,000	6,955,000	7,172,000	7,276,000	7,380,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	205,000				
FIVE-YEAR PLAN		-	-	-	-
CAPITAL OUTLAY	-				
CONTINGENCY	900,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,105,000	-	-	-	-
TRANSFER OUT					
CAPITAL	13,198,000	3,590,000	24,776,000	8,766,000	345,000
OTHER	670,000	670,000	670,000	670,000	670,000
SUB-TOTAL TRANSFERS OUT	13,868,000	4,260,000	25,446,000	9,436,000	1,015,000
TOTAL USES	21,824,000	11,215,000	32,618,000	16,712,000	8,395,000
ANNUAL OPERATING RESULT	(9,494,000)	1,481,000	(19,671,000)	(3,509,000)	5,069,000
FUND BALANCE	4,383,000	5,864,000	(13,807,000)	(17,316,000)	(12,247,000)
MINIMUM FUND BALANCE	1,710,000	1,740,000	1,790,000	1,820,000	1,850,000
FUND BALANCE ABOVE MINIMUM	2,673,000	4,124,000	(15,597,000)	(19,136,000)	(14,097,000)

Five-Year Plan Assumptions:

- ✓ FY 2023 Transfers Out Other are the contributions to the Repair and Replacement Fund for rolling stock
- ✓ Increase in revenue is a result of increase in Vehicle License Tax based on anticipated growth over time
- ✓ Timing of Capital Projects currently included in FY 2025-2027 will be closely evaluated against available revenue so minimum fund balance is met

STREETS FUND - FIVE-YEAR FORECAST					
	Budget FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
BEGINNING FUND BALANCE (Less Committed)	10,674,000	7,310,000	6,809,000	6,112,000	5,411,000
REVENUE	18,395,000	18,946,000	19,135,000	19,326,000	19,519,000
TOTAL REVENUE	18,395,000	18,946,000	19,135,000	19,326,000	19,519,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	29,069,000	26,256,000	25,944,000	25,438,000	24,930,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	17,394,000	17,394,000	17,394,000	17,394,000	17,394,000
CIP MAINTENANCE COSTS		303,000	343,000	352,000	363,000
FIVE-YEAR PLAN		225,000	531,000	756,000	981,000
SUB-TOTAL ONGOING EXPENDITURES	17,394,000	17,922,000	18,268,000	18,502,000	18,738,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	2,130,000				
FIVE-YEAR PLAN		-	39,000	-	-
CAPITAL OUTLAY	210,000				
CONTINGENCY	500,000				
SUB-TOTAL ONE-TIME EXPENDITURES	2,840,000	-	39,000	-	-
TRANSFER OUT					
CAPITAL	-	-	-	-	-
OTHER	1,525,000	1,525,000	1,525,000	1,525,000	1,525,000
SUB-TOTAL TRANSFERS OUT	1,525,000	1,525,000	1,525,000	1,525,000	1,525,000
TOTAL USES	21,759,000	19,447,000	19,832,000	20,027,000	20,263,000
ANNUAL OPERATING RESULT	(3,364,000)	(501,000)	(697,000)	(701,000)	(744,000)
FUND BALANCE	7,310,000	6,809,000	6,112,000	5,411,000	4,667,000
MINIMUM FUND BALANCE	4,350,000	4,480,000	4,570,000	4,630,000	4,680,000
FUND BALANCE ABOVE MINIMUM	2,960,000	2,329,000	1,542,000	781,000	(13,000)

Five-Year Plan Assumptions:

- ✓ FY 2023 Transfers Out Other is an overhead allocation to the General Fund
- ✓ Increase in revenue is a result of increase in Highway User Fee based on anticipated growth over time

WATER FUND - FIVE-YEAR FORECAST					
	Budget FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
BEGINNING FUND BALANCE (Less Committed)	54,932,000	40,086,000	36,957,000	33,300,000	29,566,000
REVENUE	65,103,000	66,053,000	68,674,000	69,788,000	70,922,000
TOTAL REVENUE	65,103,000	66,053,000	68,674,000	69,788,000	70,922,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	120,035,000	106,139,000	105,631,000	103,088,000	100,488,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	36,035,000	36,035,000	36,035,000	36,035,000	36,035,000
CIP MAINTENANCE COSTS FIVE-YEAR PLAN		332,000	357,000	397,000	487,000
		1,645,000	3,428,000	4,405,000	5,000,000
SUB-TOTAL ONGOING EXPENDITURES	36,035,000	38,012,000	39,820,000	40,837,000	41,522,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES FIVE-YEAR PLAN	1,607,000				
		32,000	181,000	47,000	792,000
CAPITAL OUTLAY CONTINGENCY	95,000				
	2,500,000				
SUB-TOTAL ONE-TIME EXPENDITURES	4,202,000	32,000	181,000	47,000	792,000
TRANSFER OUT					
CAPITAL	17,635,000	3,941,000	4,133,000	3,441,000	756,000
OTHER	22,077,000	27,197,000	28,197,000	29,197,000	30,197,000
SUB-TOTAL TRANSFERS OUT	39,712,000	31,138,000	32,330,000	32,638,000	30,953,000
TOTAL USES	79,949,000	69,182,000	72,331,000	73,522,000	73,267,000
ANNUAL OPERATING RESULT	(14,846,000)	(3,129,000)	(3,657,000)	(3,734,000)	(2,345,000)
FUND BALANCE	40,086,000	36,957,000	33,300,000	29,566,000	27,221,000
MINIMUM FUND BALANCE	21,210,000	25,750,000	26,210,000	26,460,000	26,630,000
FUND BALANCE ABOVE MINIMUM	18,876,000	11,207,000	7,090,000	3,106,000	591,000

Five-Year Plan Assumptions:

- ✓ WRMPC Bonds were issued in FY 2022 to support water related infrastructure projects including the North Water Treatment Plant. The first payment for the bonds is due in FY 2023.

WASTEWATER FUND - FIVE-YEAR FORECAST					
	Budget FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
BEGINNING FUND BALANCE (Less Committed)	26,690,000	8,331,000	6,996,000	10,811,000	8,819,000
REVENUE	33,656,000	38,808,000	39,460,000	41,475,000	42,174,000
TOTAL REVENUE	33,656,000	38,808,000	39,460,000	41,475,000	42,174,000
TRANSFERS IN	1,035,000	1,035,000	1,035,000	1,035,000	1,035,000
TOTAL SOURCES	61,381,000	48,174,000	47,491,000	53,321,000	52,028,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	18,524,000	18,524,000	18,524,000	18,524,000	18,524,000
CIP MAINTENANCE COSTS		337,000	689,000	689,000	719,000
FIVE-YEAR PLAN		547,000	777,000	1,007,000	1,380,000
SUB-TOTAL ONGOING EXPENDITURES	18,524,000	19,408,000	19,990,000	20,220,000	20,623,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	2,252,000				
FIVE-YEAR PLAN		319,000	27,000	22,000	620,000
CAPITAL OUTLAY	306,000				
CONTINGENCY	2,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	4,558,000	319,000	27,000	22,000	620,000
TRANSFER OUT					
CAPITAL	13,936,000	10,419,000	5,631,000	13,228,000	3,795,000
OTHER	16,032,000	11,032,000	11,032,000	11,032,000	18,032,000
SUB-TOTAL TRANSFERS OUT	29,968,000	21,451,000	16,663,000	24,260,000	21,827,000
TOTAL USES	53,050,000	41,178,000	36,680,000	44,502,000	43,070,000
ANNUAL OPERATING RESULT	(18,359,000)	(1,335,000)	3,815,000	(1,992,000)	139,000
FUND BALANCE	8,331,000	6,996,000	10,811,000	8,819,000	8,958,000
MINIMUM FUND BALANCE	8,330,000	8,550,000	8,700,000	8,760,000	8,860,000
FUND BALANCE ABOVE MINIMUM	1,000	(1,554,000)	2,111,000	59,000	98,000

Five-Year Plan Assumptions:

- ✓ The plan assumes a 20% rate increase beginning in the fourth quarter of FY 2023, as well as reduced transfers to the Repair and Replacement Fund in FY 2024-2026. The Town is working with a rate consultant to determine the best approach to maintain fund balance.
- ✓ An additional Increase in revenue is based on an anticipated growth rate in customers of 1.75% for both residential and commercial accounts.
- ✓ Transfers Out Other includes a transfer to the Repair and Replacement Fund and an overhead allocation to the General Fund.



ENVIRONMENTAL SERVICES - RESIDENTIAL FIVE-YEAR FORECAST

ENV SERVICES RESIDENTIAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
BEGINNING FUND BALANCE (Less Committed)	7,761,000	4,353,000	4,733,000	3,779,000	4,366,000
REVENUE	20,295,000	21,657,000	22,029,000	23,069,000	23,466,000
TOTAL REVENUE	20,295,000	21,657,000	22,029,000	23,069,000	23,466,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	28,056,000	26,010,000	26,762,000	26,848,000	27,832,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	17,204,000	17,203,000	17,203,000	17,203,000	17,203,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		841,000	1,253,000	1,493,000	1,733,000
SUB-TOTAL ONGOING EXPENDITURES	17,204,000	18,044,000	18,456,000	18,696,000	18,936,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	905,000				
FIVE-YEAR PLAN		143,000	1,106,000	396,000	362,000
CAPITAL OUTLAY	-				
CONTINGENCY	1,200,000				
SUB-TOTAL ONE-TIME EXPENDITURES	2,105,000	143,000	1,106,000	396,000	362,000
TRANSFER OUT					
CAPITAL	1,304,000	-	131,000	-	-
OTHER	3,090,000	3,090,000	3,290,000	3,390,000	3,490,000
SUB-TOTAL TRANSFERS OUT	4,394,000	3,090,000	3,421,000	3,390,000	3,490,000
TOTAL USES	23,703,000	21,277,000	22,983,000	22,482,000	22,788,000
ANNUAL OPERATING RESULT	(3,408,000)	380,000	(954,000)	587,000	678,000
FUND BALANCE	4,353,000	4,733,000	3,779,000	4,366,000	5,044,000
MINIMUM FUND BALANCE	4,300,000	4,510,000	4,610,000	4,670,000	4,730,000
FUND BALANCE ABOVE MINIMUM	53,000	223,000	(831,000)	(304,000)	314,000

Five-Year Plan Assumptions:

- ✓ The plan assumes a proposed rate increase of 5.00% for FY 2024 and 3.00% rate increase for FY 2026.
A specific rate study will be conducted in the future to determine the exact needs.



ENVIRONMENTAL SERVICES COMMERCIAL FIVE-YEAR FORECAST

ENV SERVICES COMMERCIAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
BEGINNING FUND BALANCE (Less Committed)	1,171,000	791,000	830,000	706,000	823,000
REVENUE	3,395,000	3,560,000	3,560,000	3,768,000	3,768,000
TOTAL REVENUE	3,395,000	3,560,000	3,560,000	3,768,000	3,768,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	4,566,000	4,351,000	4,390,000	4,474,000	4,591,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	2,768,900	2,769,000	2,769,000	2,769,000	2,769,000
CIP MAINTENANCE COSTS FIVE-YEAR PLAN	98,000	193,000	228,000	263,000	263,000
SUB-TOTAL ONGOING EXPENDITURES	2,768,900	2,867,000	2,962,000	2,997,000	3,032,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES FIVE-YEAR PLAN	112,100	-	-	-	-
CAPITAL OUTLAY CONTINGENCY	250,000	-	-	-	-
SUB-TOTAL ONE-TIME EXPENDITURES	362,100	-	-	-	-
TRANSFER OUT					
CAPITAL	20,000	-	68,000	-	-
OTHER	624,000	654,000	654,000	654,000	654,000
SUB-TOTAL TRANSFERS OUT	644,000	654,000	722,000	654,000	654,000
TOTAL USES	3,775,000	3,521,000	3,684,000	3,651,000	3,686,000
ANNUAL OPERATING RESULT	(380,000)	39,000	(124,000)	117,000	82,000
FUND BALANCE	791,000	830,000	706,000	823,000	905,000
MINIMUM FUND BALANCE	690,000	720,000	740,000	750,000	760,000
FUND BALANCE ABOVE MINIMUM	101,000	110,000	(34,000)	73,000	145,000

Five-Year Plan Assumptions:

- ✓ Transfers Out Other includes a transfer to the Repair and Replacement Fund as well as an overhead allocation to the General Fund

ENVIRONMENTAL COMPLIANCE FUND - FIVE-YEAR FORECAST					
	Budget FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
BEGINNING FUND BALANCE (Less Committed)	1,583,000	539,000	1,985,000	4,477,000	6,251,000
REVENUE	4,840,000	5,042,000	5,112,000	5,183,000	5,255,000
TOTAL REVENUE	4,840,000	5,042,000	5,112,000	5,183,000	5,255,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	6,423,000	5,581,000	7,097,000	9,660,000	11,506,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	1,980,250	1,980,000	1,980,000	1,980,000	1,980,000
CIP MAINTENANCE COSTS	-	119,000	149,000	149,000	149,000
FIVE-YEAR PLAN	-	145,000	185,000	225,000	265,000
SUB-TOTAL ONGOING EXPENDITURES	1,980,250	2,244,000	2,314,000	2,354,000	2,394,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	217,750	-	-	-	-
FIVE-YEAR PLAN	-	500,000	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
CONTINGENCY	250,000	-	-	-	-
SUB-TOTAL ONE-TIME EXPENDITURES	467,750	500,000	-	-	-
TRANSFER OUT					
CAPITAL	646,000	562,000	16,000	765,000	-
OTHER	2,790,000	290,000	290,000	290,000	2,790,000
SUB-TOTAL TRANSFERS OUT	3,436,000	852,000	306,000	1,055,000	2,790,000
TOTAL USES	5,884,000	3,596,000	2,620,000	3,409,000	5,184,000
ANNUAL OPERATING RESULT	(1,044,000)	1,446,000	2,492,000	1,774,000	71,000
FUND BALANCE	539,000	1,985,000	4,477,000	6,251,000	6,322,000
MINIMUM FUND BALANCE	500,000	560,000	580,000	590,000	600,000
FUND BALANCE ABOVE MINIMUM	39,000	1,425,000	3,897,000	5,661,000	5,722,000

Five-Year Plan Assumptions:

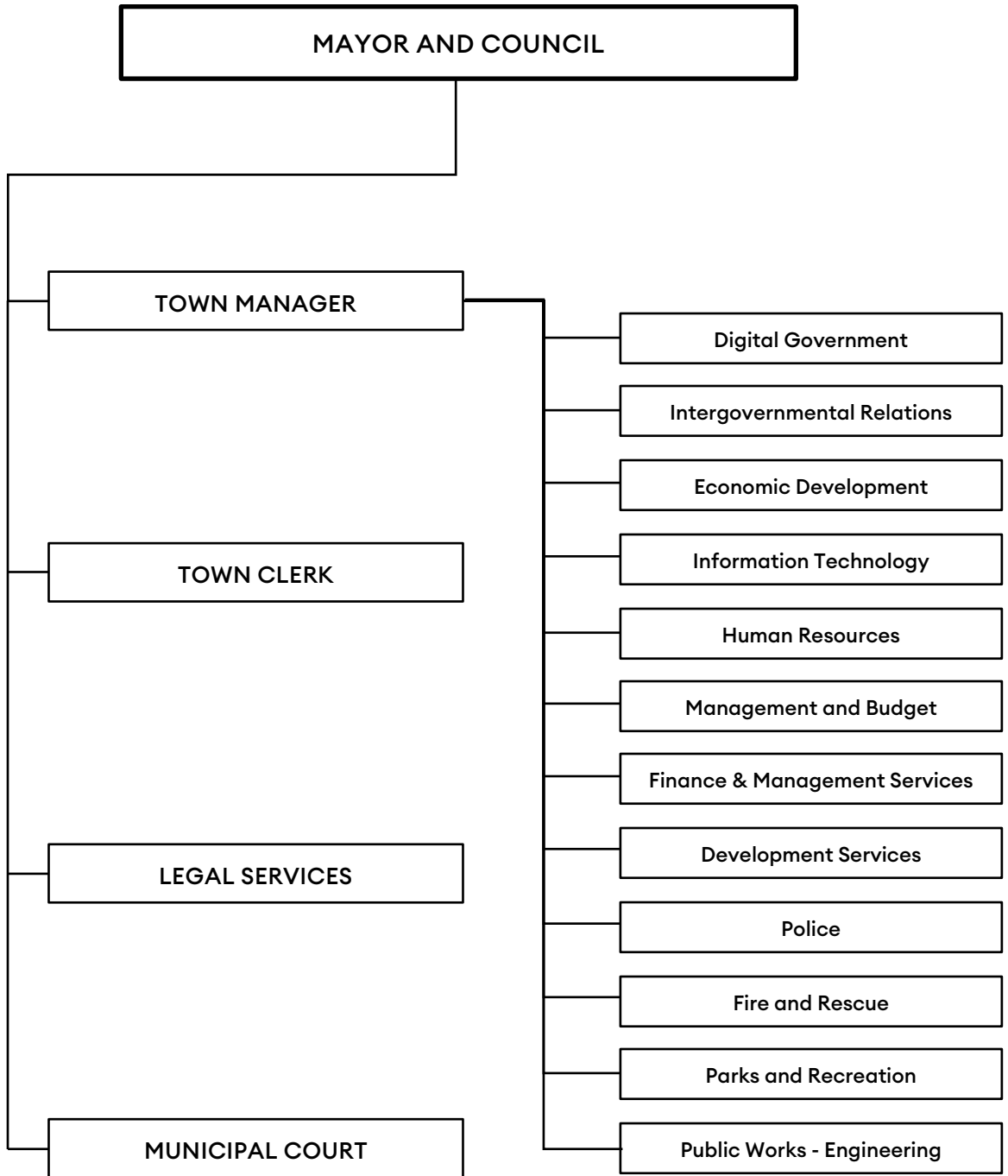
- ✓ The plan assumes proposed rate increase of 20.00% for FY 2023, as well as reduced transfers to the Repair and Replacement Fund in FY 2024-2026. The Town is working with a rate consultant to determine the best approach to maintain fund balance.



Shaping a new
tomorrow, today.

General Fund

General Fund Summary
General Fund Benchmarks
Mayor and Council
Town Manager
Digital Government
Intergovernmental Relations
Economic Development
Information Technology
Human Resources
Management and Budget
Town Clerk
Legal Services
Finance and Management Services
Municipal Court
Development Services
Police
Fire and Rescue
Parks and Recreation
Engineering Services



FUND DESCRIPTION

The General Fund is the largest operating fund in the budget and includes the most diverse operations. The General Fund provides accounting for all activities that do not have a specific revenue source. The revenue collected for support of the entire community is deposited in the General Fund to finance Public Safety, Development Services, Parks and Recreation, and Internal Support functions. Much of the General Fund is supported by tax revenues, but services that benefit a specific user often recover all or part of the cost of service through a user fee. The following table indicates the percentage of tax support provided for each major area:

Program	FY 2023 Budgeted Expenses	FY 2023 Fee Supported	FY 2023 Transfer Supported	FY 2023 Tax Supported	FY 2023 % Tax Supported
Mayor and Council	\$ 807,340	\$ 107,000	\$ 235,600	\$ 464,740	58%
Manager	3,107,410	22,000	564,320	2,521,090	81%
Digital Communication	1,983,470	-	514,630	1,468,840	74%
Intergovernmental Relations	449,470	-	138,390	311,080	69%
Economic Development	3,435,710	165,000	-	3,270,710	95%
Information Technology	22,666,160	-	4,203,150	18,463,010	81%
Human Resources	3,014,780	-	648,100	2,366,680	79%
Management and Budget	845,410	-	257,590	587,820	70%
Town Clerk	978,940	-	-	978,940	100%
Legal Services	4,340,640	-	490,840	3,849,800	89%
Management Services	3,596,550	150,000	806,310	2,640,240	73%
Municipal Court	3,729,200	295,000	-	3,434,200	92%
Development Services	9,014,380	5,827,000	-	3,187,380	35%
Police	67,747,950	3,126,000	15,000	64,606,950	95%
Fire and Rescue	46,260,910	1,936,000	80,000	44,244,910	96%
Parks and Recreation	28,993,620	6,078,400	535,230	22,379,990	77%
Public Works Engineering	1,553,030	-	-	1,553,030	100%
Non-Departmental*	126,341,128	-	680,000	125,661,128	99%
Total General Fund	\$ 328,866,098	\$ 17,706,400	\$ 9,169,160	\$ 301,990,538	92%

*Expenses include transfers.

The total General Fund revenue budget including fees and taxes is \$233,059,000. Fees charged to recover the cost of service total \$17,706,000. The tax supported (non-allocated) revenue of \$215,353,000 is detailed in the Financial Overview section. The tax supported amount includes use of fund balance. In addition, transfers from other operating funds as a recovery of costs incurred to support the operations of Water, Wastewater, Environmental Services Residential, Environmental Services Commercial, Environmental Compliance, and Streets total \$9,169,000.

ORGANIZATIONAL FOCUS AREAS

These icons indicate the organizational focus areas addressed throughout the General Fund.

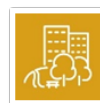
Prosperous
Community



Strong Economy



Exceptional Built
Environment



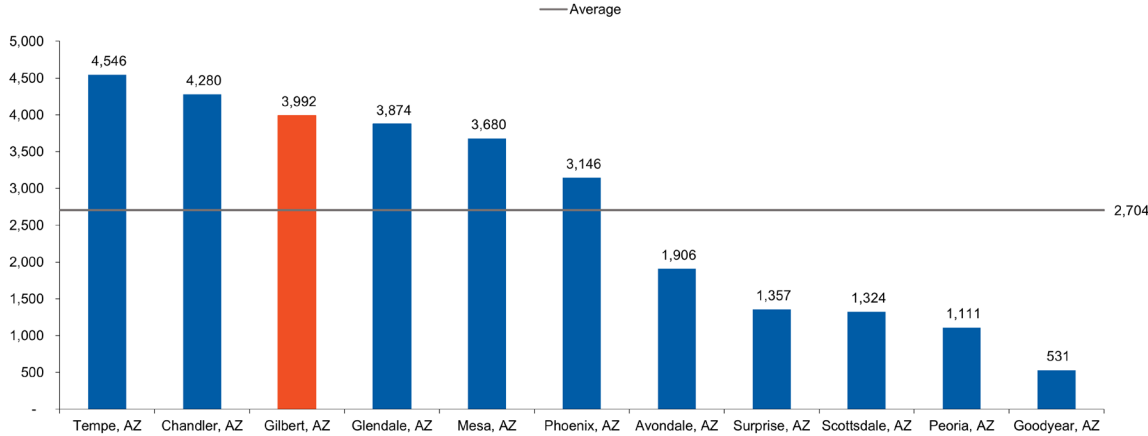
PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Mayor and Council	2.00	2.00	2.00	2.00	2.00
Manager	9.35	10.35	11.35	11.35	12.85
Digital Government	14.00	14.00	14.00	14.00	14.00
Intergovernmental Relations	2.00	2.00	2.00	2.00	2.00
Economic Development	8.00	9.00	9.00	9.00	9.00
Information Technology	47.00	52.00	52.00	52.00	55.00
Human Resources	20.00	21.00	22.00	21.00	22.50
Management and Budget	6.00	6.00	6.00	6.00	6.00
Town Clerk	5.00	6.00	6.00	6.00	7.00
Legal Services	31.00	31.00	31.00	31.00	33.25
Management Services	26.50	28.50	28.50	28.50	29.00
Municipal Court	31.92	32.07	32.07	32.07	32.07
Development Services	74.32	75.32	76.82	76.82	78.82
Police	425.30	445.60	464.60	465.60	487.60
Fire and Rescue	216.00	217.00	225.00	225.00	244.00
Parks and Recreation	163.55	173.30	179.30	179.30	183.05
Public Works Engineering	5.60	5.60	6.60	6.60	8.60
Non-Departmental	0.00	0.00	0.00	0.00	0.00
Total Personnel	1,087.54	1,130.74	1,168.24	1,168.24	1,226.74

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Mayor and Council	769,022	733,281	799,680	721,590	807,340
Manager	1,681,943	1,930,554	2,266,870	2,679,490	3,107,410
Digital Government	1,455,509	1,688,177	1,889,790	1,547,730	1,983,470
Intergovernmental Relations	428,840	416,438	428,490	438,740	449,470
Economic Development	2,209,583	1,973,770	2,510,770	2,327,681	3,435,710
Information Technology	11,921,207	12,556,207	16,156,250	14,959,920	22,666,160
Human Resources	2,306,592	2,715,220	2,915,950	2,831,549	3,014,780
Management and Budget	650,907	683,792	762,470	701,280	845,410
Town Clerk	537,166	669,229	1,000,750	911,571	978,940
Legal Services	3,480,851	3,737,904	3,885,020	4,123,033	4,340,640
Management Services	2,664,114	2,978,905	3,158,010	3,194,689	3,596,550
Municipal Court	3,166,280	3,463,958	3,521,940	3,612,630	3,729,200
Development Services	7,547,368	7,909,844	8,354,750	7,716,669	9,014,380
Police	68,200,507	71,408,214	61,716,320	59,141,125	67,747,950
Fire and Rescue	35,192,293	36,772,368	37,782,490	38,179,667	46,260,910
Parks and Recreation	19,491,846	22,107,197	26,509,260	24,852,950	28,993,620
Public Works Engineering	593,889	576,791	860,040	762,792	1,553,030
Non-Departmental	5,118,347	21,468,459	49,091,000	20,670,220	41,825,950
Total Expenses	\$167,416,264	\$193,790,308	\$223,609,850	\$189,373,326	\$244,350,920

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	130,252,670	137,379,164	134,610,900	128,839,220	164,328,650
Supplies & Contractual	36,583,315	55,847,380	85,690,940	58,457,276	78,305,020
Capital Outlay	580,279	563,764	3,308,010	2,076,830	1,717,250
Total Expenses	\$167,416,264	\$193,790,308	\$223,609,850	\$189,373,326	\$244,350,920

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	211,920,032	230,027,487	187,384,300	213,547,080	233,059,400
Transfers In	5,968,678	6,499,544	7,753,810	7,753,810	9,169,160
Total Sources	\$217,888,710	\$236,527,031	\$195,138,110	\$221,300,890	\$242,228,560
Total Expenses	167,416,264	193,790,308	223,609,850	189,373,326	244,350,920
Transfers Out	14,718,058	35,618,999	43,715,440	29,000,955	84,515,178
Total Uses	\$182,134,322	\$229,409,307	\$267,325,290	\$218,374,281	\$328,866,098
Net Operating Result	\$ 35,754,388	\$ 7,117,724	\$ (72,187,180)	\$ 2,926,609	\$ (86,637,538)

Population Density



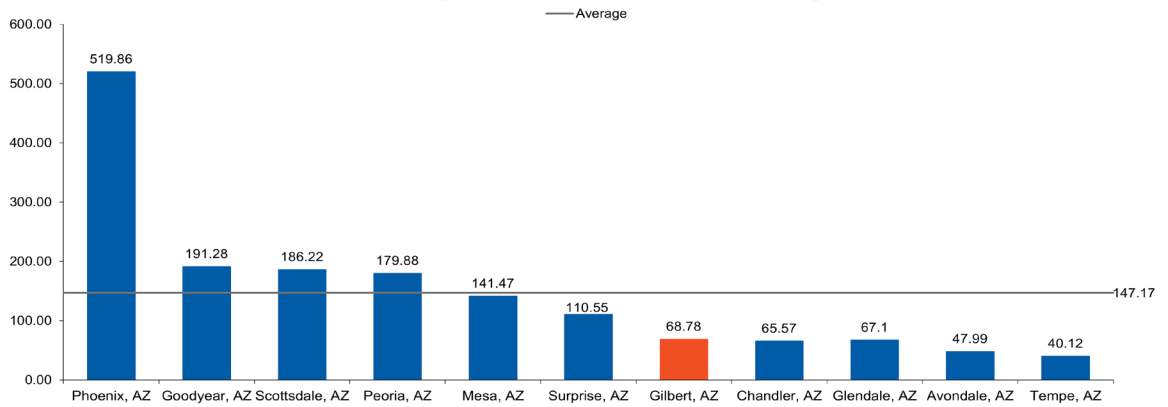
3,992
average number of residents per square mile within Gilbert

Source: July 1, 2021 Maricopa Association of Governments (MAG) Population Estimates

Incorporated Land Area in Square Miles

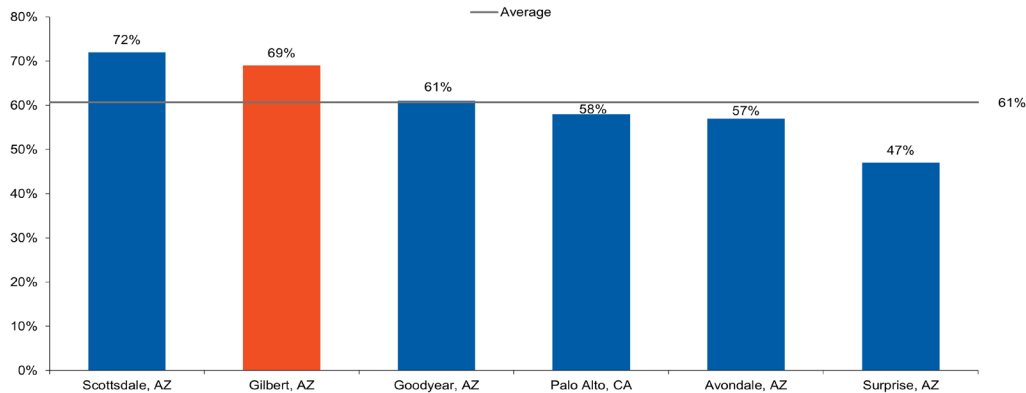
68.78

total square miles of incorporated area within Gilbert



Note: The Municipal Planning Area of Gilbert is 72.6 square miles; the total incorporated land area is 68.58 square miles. Source: Maricopa Records Office

Value of Services for Taxes Paid

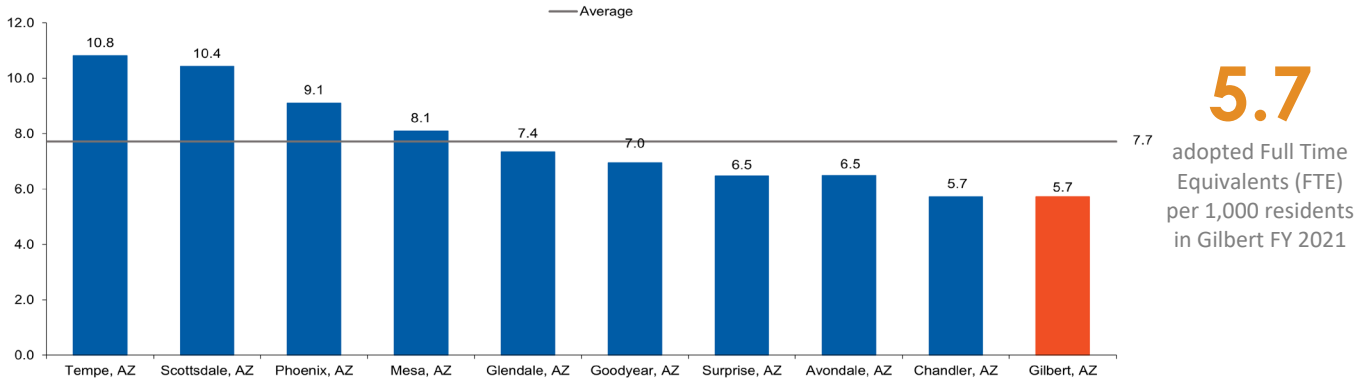


69%

of Gilbert residents who rate quality of services for taxes paid as good or excellent

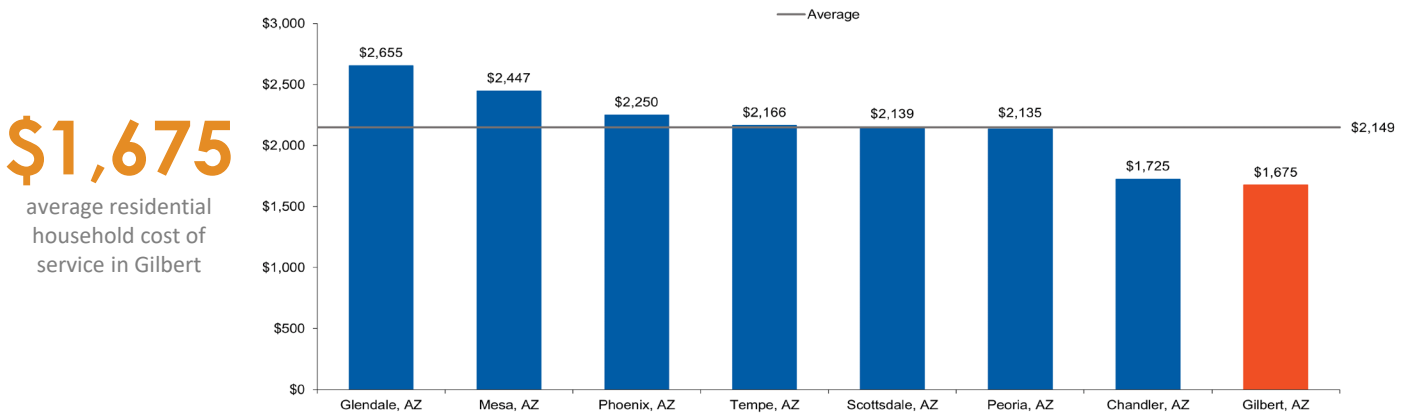
Note: Figures represent survey respondents in each community who answered "good" or "excellent". Source: Municipal National Citizen Survey (NCS). Avondale report completed in 2018; Gilbert, 2021; Goodyear, 2018; Scottsdale, 2020; Surprise, 2021; Palo Alto, CA, 2018.

Full-Time Equivalents per 1,000 Residents



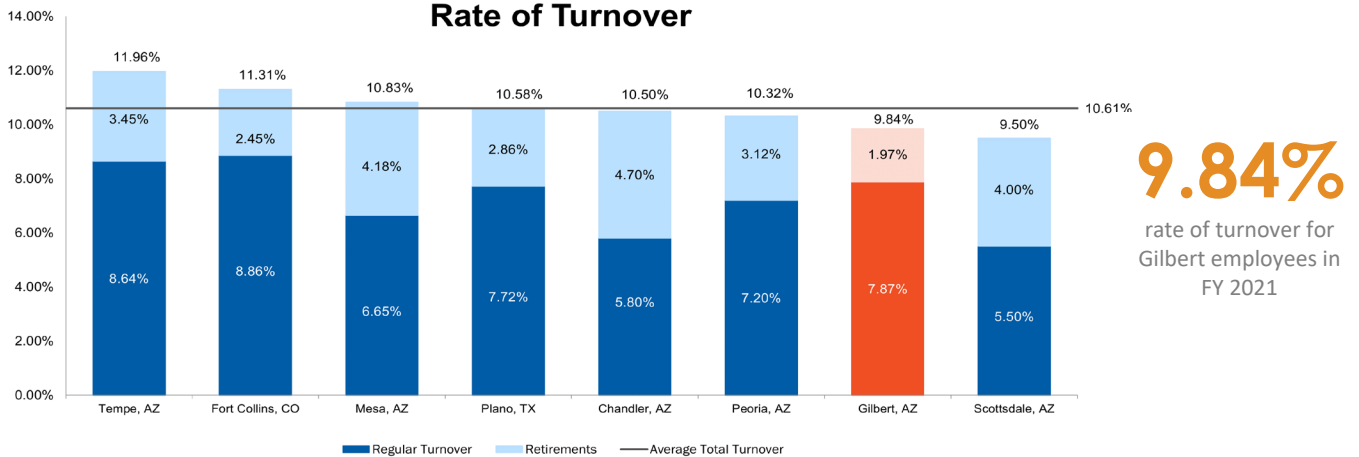
Source: Valley Benchmark Cities, FY 2020-2021

Average Residential Household Cost of Service



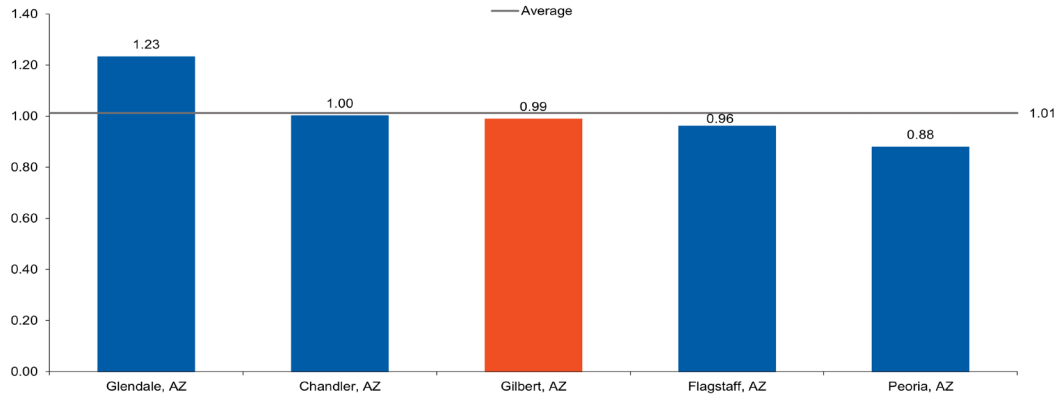
Source: City of Tempe, 2021 Comparative Cost of Services Report

Rate of Turnover



Note: Data represents full time (sworn and non-sworn), excluding seasonal and part-time. Source: Information provided was obtained from municipal Human Resources staff for FY 2021.

Court Cases Filed, Cases Disposed, and Clearance Rates



Source: AZ Courts, 2020

Comparison to Benchmark Communities			
City / Town	Cases Filed	Cases Disposed	Clearance Rate
Glendale, AZ	25,469	31,377	1.23
Chandler, AZ	33,591	33,626	1.00
Gilbert, AZ	20,709	20,467	0.99
Flagstaff, AZ	13,055	12,545	0.96
Peoria, AZ	12,020	10,564	0.88

0.99

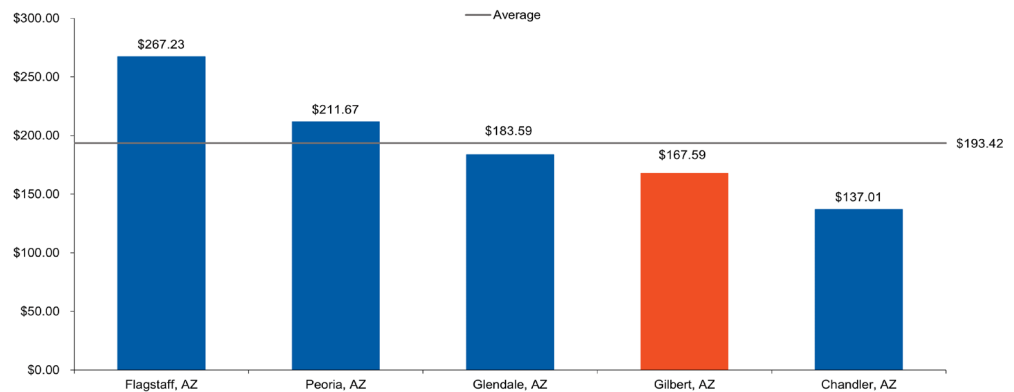
Gilbert's clearance rate in 2020

Source: Arizona Administrative Office of the Courts Statistical Data Reports, FY 2020

Cost per Court Case

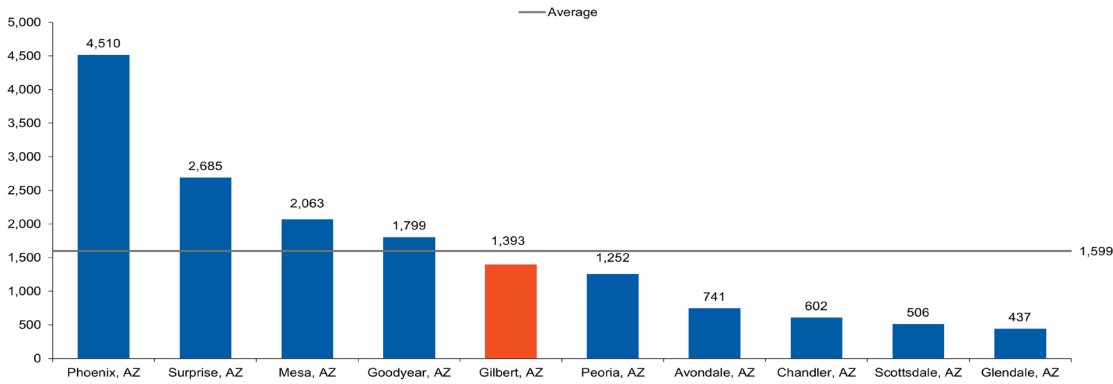
\$193.42

average cost per court case in FY 2020



Note: Cost of processing a case that results in a sufficient outcome.

Total Single Family Building Permits

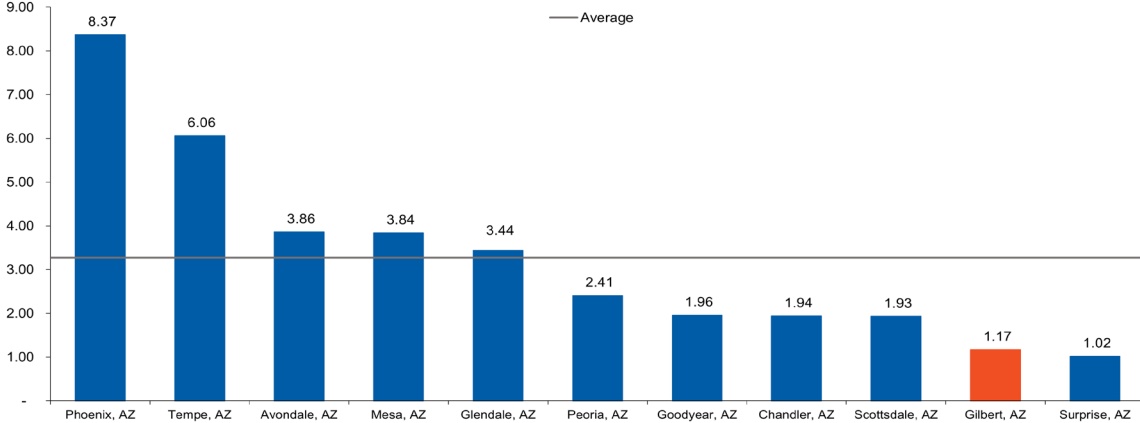


1,393

single family home permits issued in 2021

Note: Total number of single family building permits for calendar year 2021. Source: Central Homebuilders Association of Arizona

Violent Crime Rates per 1,000 Residents



1.17

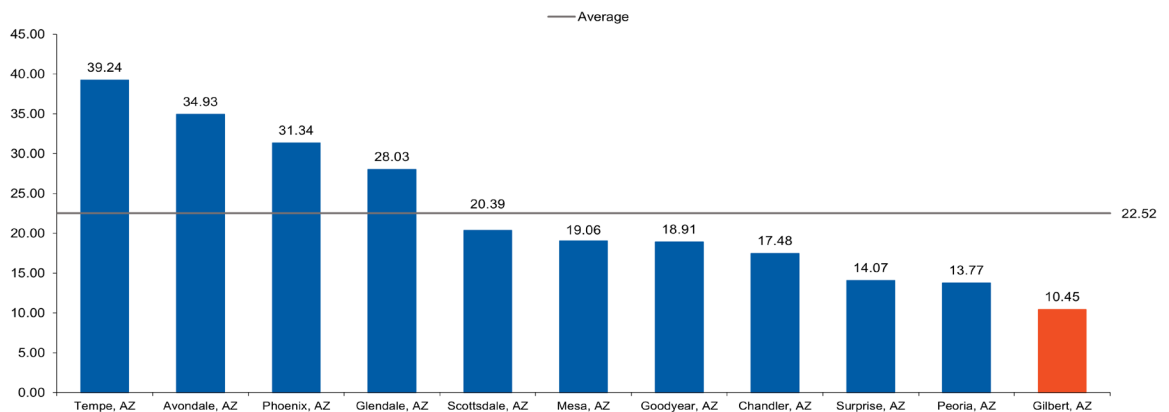
reported violent crimes per 1,000 residents of Gilbert in FY 2021

Note: Violent crime rate measures the reported number of violent crimes per 1,000 residents. Source: Valley Benchmark Cities, FY 2020-2021

Property Crime Rates per 1,000 Residents

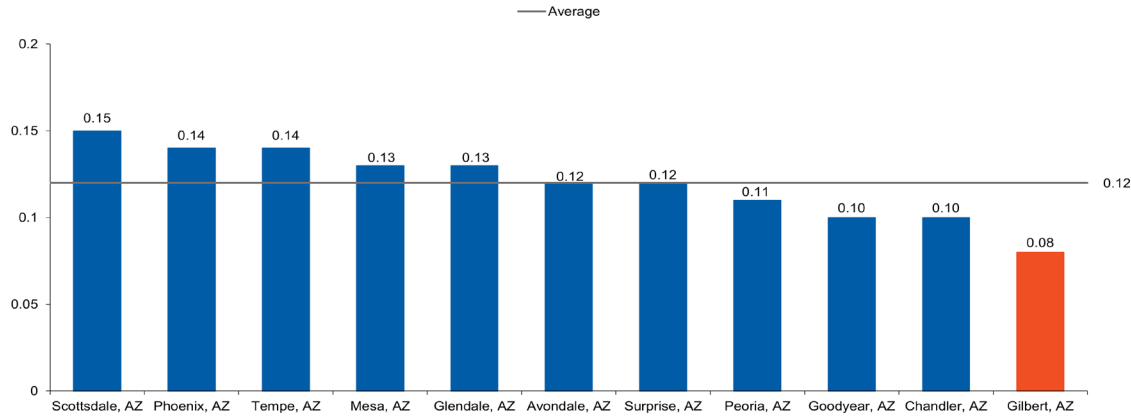
10.45

reported property crimes per 1,000 residents of Gilbert in FY 2021



Note: Property crime rate measures the reported number of property crimes per 1,000 residents. Source: Valley Benchmark Cities, FY 2020-2021

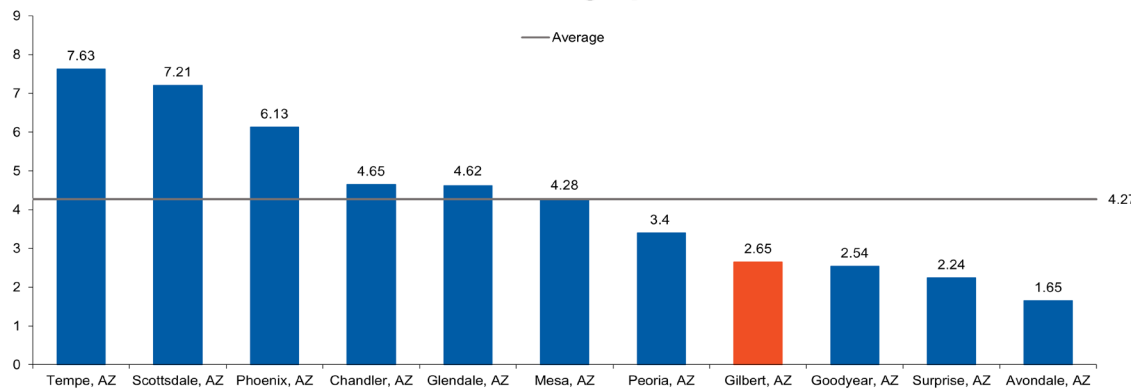
Total Fire Calls per Resident



0.08
calls for service
per Gilbert
resident
in FY 2021

Source: Valley Benchmark Cities, FY 2020-2021

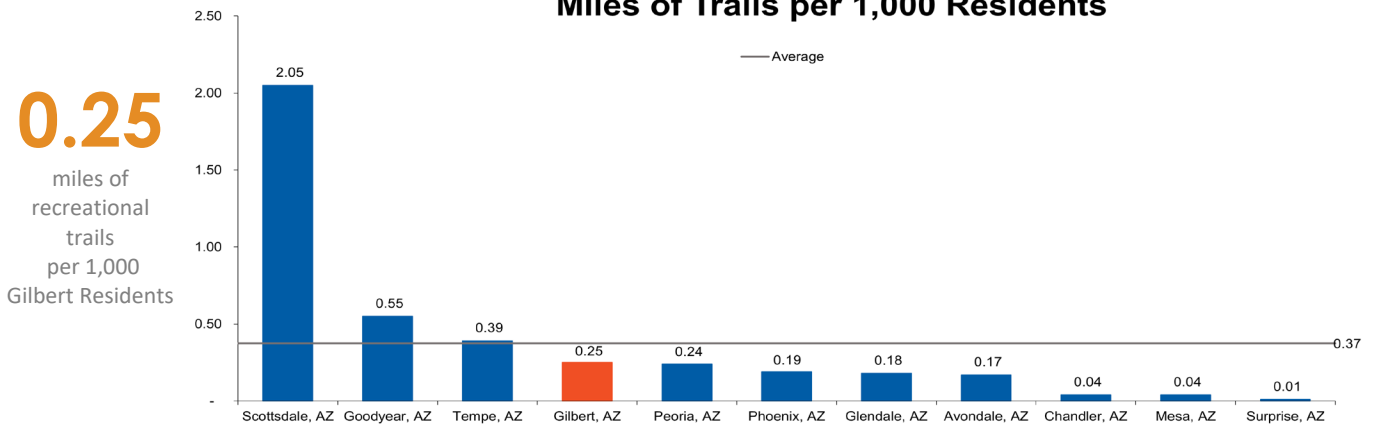
Total Park Acreage per 1,000 Residents



2.65
acres of Parks and
Recreation space
per 1,000 Gilbert
Residents

Note: Park acreage includes developed park acreage, golf course acreage, and stadium acreage. Natural preserve acreage and planned park acreage are not included. Source: Valley Benchmark Cities, FY 2020-2021

Miles of Trails per 1,000 Residents



0.25
miles of
recreational
trails
per 1,000
Gilbert Residents

Source: Valley Benchmark Cities, FY 2020-2021

PURPOSE STATEMENT

The Mayor and Council provide Community leadership, develop policies to guide Gilbert in delivering services and achieving community goals and advance and promote the physical, social, cultural and economic environment of Gilbert through effective civic leadership and the participation of our citizens. The Town Council is comprised of the Mayor and six Council Members. The Council establishes policy through the enactment of laws (ordinances) and the adoption of resolutions. The Mayor and Councilmembers are elected at-large, representing the entire community. Members are elected for four-year terms at general municipal elections that are held every two years, resulting in an overlap in terms of office.

ACCOMPLISHMENTS FY 2022

- ◆ Expanded committees to include the Veterans Advisory Board to create a supportive Town atmosphere and examine issues affecting the health and well-being of service members, veterans, and their families
- ◆ Held a State of the Town with partnership of the Gilbert Chamber of Commerce
- ◆ Created the Community Engagement Task Force to provide a forum where matters of social welfare and community concern may be presented, discussed, and collaborated upon to address concerns within the Town



OBJECTIVES FY 2023

Prosperous Community

- ◆ Provide vision and implement strategic initiatives
- ◆ Continue to develop, foster, maintain and facilitate relationships with Federal, State, County, Tribal and local partners
- ◆ Continue to establish routine joint meeting schedules with other elected bodies that partner with the town, including municipal, tribal and educational partners
- ◆ Onboard new councilmembers in January

BUDGET NOTES

No new FTE have been added for FY 2023 in the Mayor and Council budget. Mayor and Council budgets for FY 2023 were subject to the zero-base process. As a result, approximately \$13,000 in expense reductions were identified in various Supplies and Contractual line items.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Number of Statewide Committees with Councilmember Participation	7	7	8	8	8
	Number of Regional Committees with Councilmember Participation	12	12	13	13	13

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Mayor and Council	2.00	2.00	2.00	2.00	2.00
Boards and Commissions	0.00	0.00	0.00	0.00	0.00
Total Personnel	2.00	2.00	2.00	2.00	2.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Mayor and Council	748,454	713,251	753,630	679,600	765,240
Boards and Commissions	20,568	20,030	46,050	41,990	42,100
Total Expenses	\$ 769,022	\$ 733,281	\$ 799,680	\$ 721,590	\$ 807,340

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	510,865	554,059	555,130	481,700	574,820
Supplies & Contractual	258,157	179,222	244,550	239,890	232,520
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 769,022	\$ 733,281	\$ 799,680	\$ 721,590	\$ 807,340

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	109,386	108,331	100,000	111,000	107,000
Total Expenses	769,022	733,281	799,680	721,590	807,340
Net Operating Result	\$ (659,636)	\$ (624,950)	\$ (699,680)	\$ (610,590)	\$ (700,340)

PURPOSE STATEMENT

The Town Manager implements policies developed by the Town Council by providing leadership to employees, building relationships with external partners, and ensuring responsive, cost-effective, local government services are provided to residents. The Town Manager's Office directs and coordinates organizational activities; promotes community relations; reviews and recommends the annual operating and capital budgets; reviews financial forecasts and management analysis; performs budgetary control functions; submits recommendations to the Town Council; promotes economic development; and coordinates special projects.

ACCOMPLISHMENTS FY 2022

- ◆ The Transportation and Infrastructure Bond was approved by voters and certified by Town Council, related bond sales and project development has commenced
- ◆ Municipal Center 1 Renovation (MF0530) began with anticipated completion in Fall 2022
- ◆ Performance Management and Data Governance programs initiated, and Chief Performance Officer position created to propel organizational strategies and performance management forward
- ◆ Fiber Broadband RFP issued with continued work on a partnership to assist in development of a Town-wide Broadband solution
- ◆ Hybrid-Remote work procedures were formally implemented with emphasis on efficiency, agility, and fostering a positive work environment for employees
- ◆ Recruitment and Retention Team was formed to examine and implement strategies that aid Gilbert in retaining a premier workforce of talented professionals

OBJECTIVES FY 2023

Prosperous Community

- ◆ Continue implementation of the official performance-based management program to ensure progress towards meeting our identified targets and goals
- ◆ Finalization of Recruitment and Retention Team long term plans for Gilbert
- ◆ Implement newly identified data governance strategies to continue enhancing the level of maturity in the use of data across the organization
- ◆ Continue Advocacy Center (MF2490) and Police Dispatch Center Expansion (MF2480) projects which will enhance critical services to the residents of Gilbert

Strong Economy




- ◆ Continue development and implementation of strategies for the redevelopment of the Northwest Corridor

Exceptional Built Environment

- ◆ Completion of Municipal 1 Renovation and grand re-opening of Town Hall facility
- ◆ Award contract and begin implementation of Town-wide broadband solution through the initiation of design and construction

BUDGET NOTES

The number of authorized FTE increases in FY 2023 due to the addition of a full-time Lead Data Analyst position and a part-time Intern position. During FY 2022, a reorganization of the Town Managers office was implemented resulting in moving Community Resources from Non-Departmental to the Town Manager's office. The increase in Supplies and Contractual from FY 2022 Budget to FY 2023 Budget is a result of this change. Town Manager budgets for FY 2023 were subject to the zero-base process which resulted in approximately \$30,000 in expense reductions.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Overall Quality of Life in Gilbert (good or excellent) per National Citizen Survey	N/A	98%	N/A	98%	98%
	Percentage of Residents Rating Value for Service for Taxes Paid (Good or Excellent) per National Citizen Survey	N/A	75%	N/A	70%	75%
	Percentage of Residents Rating Overall Quality of City/Town Services (Good or Excellent) per National Citizen Survey	N/A	94%	N/A	94%	94%

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Town Manager	7.35	8.35	8.35	7.00	8.50
Community Resources	0.00	0.00	0.00	1.35	1.35
Emergency Mgt and Safety	2.00	2.00	3.00	3.00	3.00
Total Personnel	9.35	10.35	11.35	11.35	12.85

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Town Manager	1,408,041	1,468,456	1,722,280	1,781,060	1,832,910
Community Resources	-	-	-	491,150	698,140
Emergency Mgt and Safety	273,902	462,098	544,590	407,280	576,360
Total Expenses	\$ 1,681,943	\$ 1,930,554	\$ 2,266,870	\$ 2,679,490	\$ 3,107,410

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	1,418,043	1,522,881	2,110,930	1,822,370	2,415,220
Supplies & Contractual	263,900	407,673	155,940	857,120	692,190
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,681,943	\$ 1,930,554	\$ 2,266,870	\$ 2,679,490	\$ 3,107,410

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	79,863	1,878	-	-	22,000
Total Expenses	1,681,943	1,930,554	2,266,870	2,679,490	3,107,410
Net Operating Result	\$ (1,602,080)	\$ (1,928,676)	\$ (2,266,870)	\$ (2,679,490)	\$ (3,085,410)

PURPOSE STATEMENT

The Office of Digital Government creates civic and digital engagement opportunities for all residents. The team is responsible for all internal, external and digital communications, video productions, broadcast media and marketing efforts for Gilbert and leverages digital tools to engage and connect with residents. Through our innovative use of technology, we are engaging residents and visitors with sleek web design, high-quality and high-definition video production, the use of data and data storytelling, social media and other forms of digital media.

ACCOMPLISHMENTS FY 2022

- ◆ Implementation of Gilbert brand
- ◆ What Works Cities Certification: Gold
- ◆ Emmy Award for "Portraits of 2020"
- ◆ Execution of all marketing for large projects including Utility Rate Changes





OBJECTIVES FY 2023

Prosperous Community

- ◆ Continue towards platinum certification for What Works Cities
- ◆ Execution of major marketing projects including Streets Bond projects, Parks Master Plan, Transportation Master Plan
- ◆ Continue to expand social media platforms and engagement

BUDGET NOTES

No additional FTE were requested in FY 2023 for Digital Government. Supplies and contractual costs decreased from FY 2022 as a result of one-time expenditures related to Gilbert's new brand creation and implementation. In addition, the Digital Government budget for FY 2023 was subject to the zero-base process which resulted in approximately \$41,000 in expense reductions.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Social Media Following: Facebook	27,323	28,634	30,000	28,000	25,000
	Social Media Following: Twitter	22,500	26,008	26,700	27,500	25,000
	Social Media Following: Instagram	35,137	43,406	43,700	45,000	25,000
	Videos Produced	175	175	200	200	175

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Digital Government	14.00	14.00	14.00	14.00	14.00
Total Personnel	14.00	14.00	14.00	14.00	14.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Digital Government	1,455,509	1,688,177	1,889,790	1,547,730	1,983,470
Total Expenses	\$ 1,455,509	\$ 1,688,177	\$ 1,889,790	\$ 1,547,730	\$ 1,983,470

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	1,324,229	1,531,815	1,626,660	1,376,540	1,770,170
Supplies & Contractual	131,280	156,362	263,130	171,190	213,300
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,455,509	\$ 1,688,177	\$ 1,889,790	\$ 1,547,730	\$ 1,983,470

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	-	-	-	-	-
Total Expenses	1,455,509	1,688,177	1,889,790	1,547,730	1,983,470
Net Operating Result	\$ (1,455,509)	\$ (1,688,177)	\$ (1,889,790)	\$ (1,547,730)	\$ (1,983,470)

PURPOSE STATEMENT

The purpose of the Intergovernmental Relations department is to represent and advocate for the Town of Gilbert for the benefit of its residents and business community. The mission is to build, foster, maintain and facilitate meaningful and strategic relationships on behalf of Gilbert both internally and externally with local, tribal, regional, state and federal organizations. The Intergovernmental Relations department houses the Town's policy and legislative team and Mayor and Council office staff.

ACCOMPLISHMENTS FY 2022

- ◆ Regularly engaged with other governmental entities and outside organizations to closely monitor and provide timely updates to Management and Council related to COVID-19 relief efforts, emergency measures and other activity with potential impact to local government operations
- ◆ Continued to work with stakeholders on the passage of the Regional Transportation Plan related to Prop 400 extension
- ◆ Introduced legislation for funding toward a grade separation at Val Vista Road and the Union Pacific Railroad. Continue to work toward funding in the FY 2023 State Budget
- ◆ Worked with departments to identify infrastructure projects that can be submitted for consideration of direct congressional spending




OBJECTIVES FY 2023

Prosperous Community

- ◆ Distribute a New Laws report from the 2022 session and work with Management and staff to ensure all appropriate departments are aware and prepared for new state law prior to effective date
- ◆ Track bills in the 2023 legislative session and work with staff to determine impacts to Gilbert
- ◆ Explore programs and funding opportunities at the federal, state, and regional levels and work with management to analyze Gilbert needs and pursue the appropriate projects and initiatives based on those opportunities

BUDGET NOTES

The Intergovernmental budget for FY 2023 was subject to the zero-base process which resulted in a slight decrease in the Supplies and Contractual line items. No additional FTE were requested for FY 2023.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Total Number of Bills Introduced During the Annual Arizona State Legislative Session	1,607	1,708	1,768	1,750	N/A
	Number of Bills Tracked That had a Direct Impact on Gilbert	20	80	70	70	N/A
	Number of Bills Enacted Requiring Significant Town Resources for Implementation	0	2	3	3	0

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Intergovernmental Relations	2.00	2.00	2.00	2.00	2.00
Total Personnel	2.00	2.00	2.00	2.00	2.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Intergovernmental Relations	428,840	416,438	428,490	438,740	449,470
Total Expenses	\$ 428,840	\$ 416,438	\$ 428,490	\$ 438,740	\$ 449,470

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	313,532	308,478	306,400	316,890	331,860
Supplies & Contractual	115,308	107,960	122,090	121,850	117,610
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 428,840	\$ 416,438	\$ 428,490	\$ 438,740	\$ 449,470

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	-	10	-	-	-
Total Expenses	428,840	416,438	428,490	438,740	449,470
Net Operating Result	\$ (428,840)	\$ (416,428)	\$ (428,490)	\$ (438,740)	\$ (449,470)

PURPOSE STATEMENT

The purpose of the Gilbert Office of Economic Development is to attract, grow, and retain business and industry to the community. Economic Development works with other divisions and departments to ensure Gilbert's tourism, redevelopment, real estate and overall business climate remains competitive and open to business

ACCOMPLISHMENTS FY 2022

- ◆ Competed year five of a 5-year (FY 2018 – FY 2022) strategic plan focused on job growth and capital investment
- ◆ Continued administration of the resiliency component of the #GilbertTogether Business Recovery Program to support Gilbert businesses impacted by the pandemic
- ◆ Successfully finalized the 4th floor expansion of the University of Arizona's nursing program
- ◆ Developed an updated 5-year Tourism Strategic Plan
- ◆ Secured grant funds through the Visit Arizona Initiative to promote Gilbert in Canada, at Arizona events, and to install signage for the Riparian Preserve
- ◆ Received design review approval for an approximately 10-acre, \$300 million, mixed use project that will serve as the north entrance to the downtown Heritage District
- ◆ Closed on a critical land purchase of a 13.6-acre site that will provide a secondary entrance and better circulation for the downtown Heritage District






OBJECTIVES FY 2023

Strong Economy

- ◆ Develop and begin implementation of a new Economic Development Strategic Plan to forecast operations beyond FY 2022
- ◆ Facilitate the expansion of Park University and the University of Arizona in support of Gilbert's Higher Education initiative
- ◆ Develop and implement a permanent business technical assistance and career training program to support the Gilbert community
- ◆ Northwest area revitalization designation
- ◆ Destination event for tourism and/or sports tourism
- ◆ Commercial support around Gilbert Regional Park

BUDGET NOTES

Increased expense allocations in Economic Development for the 5 Year Strategic Plan. Continued funding of the business technical assistance program. Added funding for marketing and wayfinding signage for Heritage District Place.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Lead Generation	212	277	225	230	N/A
	Staff Assisted Projects	14	486	20	23	N/A
	Announced Capital Investment	\$75M	\$222M	\$340M	\$250M	N/A
	Announced Jobs	796	6,243	1,900	1,580	N/A
	Retention Calls	125	120	100	100	N/A

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Economic Development	8.00	9.00	9.00	9.00	9.00
Total Personnel	8.00	9.00	9.00	9.00	9.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Economic Development	1,621,863	1,460,251	1,987,380	1,642,950	2,502,740
Tourism	489,883	479,227	491,000	632,495	746,970
Redevelopment	97,837	34,292	32,390	52,236	186,000
Total Expenses	\$ 2,209,583	\$ 1,973,770	\$ 2,510,770	\$ 2,327,681	\$ 3,435,710

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	1,052,754	1,087,343	1,198,680	1,245,250	1,317,950
Supplies & Contractual	1,156,829	886,427	1,312,090	1,082,431	2,050,560
Capital Outlay	-	-	-	-	67,200
Total Expenses	\$ 2,209,583	\$ 1,973,770	\$ 2,510,770	\$ 2,327,681	\$ 3,435,710

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	123,034	70,862	120,000	199,630	165,000
Total Expenses	2,209,583	1,973,770	2,510,770	2,327,681	3,435,710
Net Operating Result	\$ (2,086,549)	\$ (1,902,908)	\$ (2,390,770)	\$ (2,128,051)	\$ (3,270,710)

PURPOSE STATEMENT

Providing technology services including enterprise infrastructure, enterprise applications intelligence, project management, public safety support services, customer care, GIS, and information security.

ACCOMPLISHMENTS FY 2022

- ◆ Completed Gartner data management engagement and implementing recommendations
- ◆ Completed cloud-hosted Police Computer Aided Dispatch (CAD) and Report Management System implementation (RMS)
- ◆ Completed enterprise asset management/Lucity upgrade
- ◆ Completed table-stakes and baseline standards for Information Security
- ◆ Developed and deploying enterprise-wide Audio-Visual plan/standards
- ◆ Completed enterprise document management/OnBase upgrade
- ◆ Completed e-Prosecutor implementation
- ◆ Completed cloud-hosted Fire RMS implementation






OBJECTIVES FY 2023

Exceptional Built Environment

- ◆ Complete cloud-hosted Enterprise Resource Planning (ERP), Master Service Agreement (MSA) and develop implementation plan
- ◆ Complete on-premise file share services migration to cloud-hosted Microsoft OneDrive
- ◆ Implement new utility billing solution
- ◆ Implement software defined networking/Network Virtualization and Security (NSX) project
- ◆ Complete virtualized apps/Workspace One project
- ◆ Implement new front-facing Information Technology web page
- ◆ Complete Police mobile data computer refresh and one-to-one device initiative
- ◆ Complete enterprise-wide audio-visual refresh

BUDGET NOTES

Three additional FTE were approved for Information Technology in FY 2023. Expenditures increase significantly over FY 2022 due to approximately \$6.4M in one-time requests. One-time Supplies and Contractual include mobile data computers for Police, router refresh, Police data storage replacement, wireless refresh, and server host replacement.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Application Availability	99.60	99.60	99.42	99.60	99.90
	Network Availability	99.95	99.95	99.98	99.98	99.99
	Average Time to Close a Ticket (Hours)	3.80	3.70	3.80	3.70	3.50
	Device to Employee Ratio	1.94:1	1.95:1	1.95:1	1.96:1	1.96:1
	Number of Work Orders per FTE Annually	7.20:1	7.10:1	7.20:1	7.10:1	7.00:1

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Information Technology Admin	2.00	6.00	6.00	6.00	6.00
Applications Support	16.00	14.00	14.00	14.00	15.00
Desktop Support	10.00	11.50	11.50	11.50	12.50
Infrastructure	11.00	10.00	10.00	10.00	11.00
GIS	8.00	8.50	8.50	8.50	8.50
IT Security	0.00	2.00	2.00	2.00	2.00
Total Personnel	47.00	52.00	52.00	52.00	55.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Information Technology Admin	452,658	604,071	654,080	1,188,310	1,186,300
Applications Support	4,138,511	4,984,918	6,854,400	5,922,960	7,099,380
Desktop Support	2,142,929	1,841,880	2,572,030	1,951,710	6,669,600
Infrastructure	4,342,796	4,120,484	4,295,730	4,474,950	5,248,620
GIS	844,313	1,004,854	1,217,040	1,082,530	1,262,080
IT Security	-	-	562,970	339,460	1,200,180
Total Expenses	\$ 11,921,207	\$ 12,556,207	\$ 16,156,250	\$ 14,959,920	\$ 22,666,160

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	4,877,838	5,770,504	6,209,420	6,040,480	7,181,310
Supplies & Contractual	7,029,616	6,785,703	9,831,830	8,804,440	15,484,850
Capital Outlay	13,753	-	115,000	115,000	-
Total Expenses	\$ 11,921,207	\$ 12,556,207	\$ 16,156,250	\$ 14,959,920	\$ 22,666,160

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	-	-	-	-	-
Total Expenses	11,921,207	12,556,207	16,156,250	14,959,920	22,666,160
Net Operating Result	\$(11,921,207)	\$(12,556,207)	\$(16,156,250)	\$(14,959,920)	\$(22,666,160)

PURPOSE STATEMENT

The "People Team" works to attract, retain, and develop high-performing staff who align with the Town values of Driven, Kind, Humble, and Bold. We provide compensation, benefits, wellness, policies and guidelines, employee and leader development, using people data and analytics that engage and empower Town staff to provide the best possible sustainable services to those who live, work, and play in Gilbert.

ACCOMPLISHMENTS FY 2022

- ◆ Finalized combined Personnel Policies and Administrative Guidelines document
- ◆ Finalized ongoing Remote Work Guideline
- ◆ Managed ongoing COVID-19 related issues
- ◆ Graduated 12 employees in Gilbert cohorts 1 and 2 for Park University MPA degree
- ◆ Established Diversity, Equity, and Inclusion (DE&I) core group
- ◆ Improved recruitment process with Spark Hire and Predictive Index





OBJECTIVES FY 2023

Prosperous Community

- ◆ Identify People Team data for Performance Management Dashboard
- ◆ Create all-inclusive Employee Rewards and Recognition Program
- ◆ Relaunch exit interviews and add stay interviews
- ◆ Graduate cohort 3 through Park University MPA program
- ◆ Review Compensation and Benefits Philosophy
- ◆ Roll out Org-Wide Performance Competencies

BUDGET NOTES

Contractual expenditures increase mainly as a result of ongoing expenditures associated with the "Bright Idea" initiative.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Benchmarked Positions Completed	35%	55%	55%	65%	50%
	Wellness Measure - Culture of Wellness	50.0%	50.4%	61.0%	65.0%	80.0%
	Career Roadmap Enrollment	N/A	N/A	200	100	100
	Percentage of applicants that are either a veteran (goal of 15%), female (goal of 42%), or person of color (goal of 40%)	N/A	13/36/47	13/38/41	13/37/43	15/42/40

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
HR Administration	16.00	17.00	18.00	17.00	18.50
Learning and Development	4.00	4.00	4.00	4.00	4.00
Total Personnel	20.00	21.00	22.00	21.00	22.50

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
HR Administration	1,795,519	2,107,076	2,306,630	2,257,829	2,421,980
Learning and Development	511,073	608,144	609,320	573,720	592,800
Total Expenses	\$ 2,306,592	\$ 2,715,220	\$ 2,915,950	\$ 2,831,549	\$ 3,014,780

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	1,958,836	2,263,621	2,392,190	2,329,830	2,620,090
Supplies & Contractual	347,756	451,599	523,760	501,719	394,690
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,306,592	\$ 2,715,220	\$ 2,915,950	\$ 2,831,549	\$ 3,014,780

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	3,151	283	2,000	-	-
Total Expenses	2,306,592	2,715,220	2,915,950	2,831,549	3,014,780
Net Operating Result	\$ (2,303,441)	\$ (2,714,937)	\$ (2,913,950)	\$ (2,831,549)	\$ (3,014,780)

PURPOSE STATEMENT

Management and Budget is responsible for developing, enacting, and implementing Gilbert's budget, strategic planning, and performance accountability management. The department assists in the oversight of the Town's resources, including meeting legal requirements for financial management and developing town-wide policies.

ACCOMPLISHMENTS FY 2022

- ◆ Received the Distinguished Budget Presentation Award for the 23rd consecutive year from the Government Finance Officers Association
- ◆ Received the ICMA Center for Performance Management Certificate of Excellence Award for the seventh consecutive year
- ◆ Completed zero base budgets for one-third of the Town Departments, resulting in savings of approximately \$564k across all funds
- ◆ Completed sixth Annual Financial Retreat with Council
- ◆ Implemented new budget software
- ◆ Completed GO and WRMPC Bond sales
- ◆ Updated Gilbert Benchmark Report and Valley Benchmark Report
- ◆ Updated the Water SDF and Utility rates

OBJECTIVES FY 2023

Prosperous Community






- ◆ Update utility rates for Wastewater and Environmental Compliance funds
- ◆ Pilot new software for the development agreement database
- ◆ Begin updating SDF studies

Strong Economy

- ◆ Complete zero-base budgets for one-third of the Town Departments
- ◆ Support departments in data driven decision making
- ◆ Receive the Distinguished Budget Presentation Award for the 24th consecutive year from the Government Finance Officers Association

BUDGET NOTES

No new FTE were added for FY 2023. Supplies and Contractual costs decrease in FY 2023 due to the zero-base budget process. Approximately \$5,000 in Supplies and Contractual line items were identified as being able to be reduced during the process.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Maintain High Quality Bond Rating for G.O. (S&P/Moody's/Fitch)	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA
	Savings from Refinancing Debt at a Lower Interest Rate Since 2012 (Present Value - Cumulative)	\$38.1M	\$38.1M	\$38.1M	\$38.1M	Use all opportunities
	Amount of Debt Paid Off Early Since 2012 (Cumulative)	\$66.9M	\$66.9M	\$66.9M	\$66.9M	Use all opportunities
	Public Safety Retirement System (PSPRS) Percent Funded	85%	91%	92%	94%	>90%
	Zero Based Budget Savings (Cumulative)	\$4.8M	\$7.0M	\$8.6M	\$9.2M	1/3 Town each Year

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Management and Budget	6.00	6.00	6.00	6.00	6.00
Total Personnel	6.00	6.00	6.00	6.00	6.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Management and Budget	650,907	683,792	762,470	701,280	845,410
Total Expenses	\$ 650,907	\$ 683,792	\$ 762,470	\$ 701,280	\$ 845,410

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	638,999	677,492	736,150	692,800	823,810
Supplies & Contractual	11,908	6,300	26,320	8,480	21,600
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 650,907	\$ 683,792	\$ 762,470	\$ 701,280	\$ 845,410

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	-	-	-	-	-
Total Expenses	650,907	683,792	762,470	701,280	845,410
Net Operating Result	\$ (650,907)	\$ (683,792)	\$ (762,470)	\$ (701,280)	\$ (845,410)

PURPOSE STATEMENT

The Town Clerk serves the citizens in a courteous impartial manner that promotes confidence and trust, provides all customers with quality service in an efficient and timely manner, and works in harmony with elected officials. The Clerk’s Office prepares council agendas and related documents; records legislative actions; attests official actions of the Council; maintains, protects, preserves official records of the Town; and conducts fair and impartial Town elections in accordance with federal, state, and local laws.

ACCOMPLISHMENTS FY 2022

- ◆ Conducted successful Special 2021 Election
- ◆ Implemented the use of digital signatures for the majority of Council approved documents
- ◆ Implemented the use of E-Qual for petition signatures for local candidates
- ◆ Developed and implemented new board, commission and committee recruitment tools and resources, including improvements to annual required training
- ◆ Worked with key stakeholders and our Information Technology partners to implement system upgrades for our organization-wide agenda management and record management programs

OBJECTIVES FY 2023

Prosperous Community






- ◆ Conduct a Primary and possible General Candidate Election for the 2022 election cycle
- ◆ Continue developing and implementing extensive cross-departmental record management program with various stakeholders
- ◆ Continue developing and implementing electronic training and knowledge sharing opportunities across the organization
- ◆ Develop extensive training opportunities for our board, commission, and committee staff liaisons and begin implementation
- ◆ Continue research on utilization of E-Notarization capabilities and begin implementation

Exceptional Built Environment

- ◆ Train staff members to become Master Municipal Clerks (MMC) and Certified Municipal Clerks (CMC)
- ◆ Complete departmental goal to finish updating department procedures and cross-train staff on essential duties

BUDGET NOTES

Supplies and Contractual expenditures for FY 2023 decrease as a result of one-time election costs being included in the FY 2022 budget. In addition, the Town Clerk budget for FY 2023 was subject to the zero-base process. As a result, approximately \$10,000 in expense reductions were identified in various Supplies and Contractual line items.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Percentage of Public Records Requests Responded to Within 24 Hours	94%	93%	95%	95%	90%
	Percentage of Subpoenas Responded to Within Timeframe Established by Law	100%	100%	100%	100%	100%
	Percentage of Council agendas and Public Notices Posted at Least 24 Hours Prior to Meeting in Conformance with Open Meeting Law	100%	100%	100%	100%	100%
	Percentage of Draft Minutes Posted to Website Within Three Working Days of Meeting for accessibility and transparency	100%	100%	100%	100%	100%
	Percentage of Elections Held that Comply with Federal, State and Local Laws	100%	100%	100%	100%	100%

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Town Clerk	5.00	6.00	6.00	6.00	7.00
Total Personnel	5.00	6.00	6.00	6.00	7.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FALSE	Projected FY 2022	Budget FY 2023
Town Clerk	537,166	669,229	1,000,750	911,571	978,940
Total Expenses	\$ 537,166	\$ 669,229	\$ 1,000,750	\$ 911,571	\$ 978,940

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	469,534	461,863	523,370	525,640	696,450
Supplies & Contractual	67,632	207,366	477,380	385,931	282,490
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 537,166	\$ 669,229	\$ 1,000,750	\$ 911,571	\$ 978,940

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	1,526	2,360	-	-	-
Total Expenses	537,166	669,229	1,000,750	911,571	978,940
Net Operating Result	\$ (535,640)	\$ (666,869)	\$ (1,000,750)	\$ (911,571)	\$ (978,940)

PURPOSE STATEMENT

The mission of the Gilbert Town Attorney’s Office is to provide the highest quality legal services to the Mayor and Council, as well as to the more than two dozen Town Departments, Boards, and Commissions. The Prosecutor’s Office is dedicated to handling criminal misdemeanor cases in a fair and just manner, safeguarding the rights of both the victim and the accused, and protecting the citizens of Gilbert.

ACCOMPLISHMENTS FY 2022

- ◆ Fully implemented prosecutorial body worn camera disclosure program
- ◆ Upgraded prosecution case tracking system providing greater capabilities and efficiencies (ePros)
- ◆ Upgraded prosecution data management system from On-Base to Journal Tech
- ◆ Created a Risk Management trust and related trust agreements
- ◆ Developed a comprehensive database of all Town-owned real property
- ◆ Implemented program to oversee property-related requirements and obligations

OBJECTIVES FY 2023

Prosperous Community




- ◆ Train staff on specialty areas in need
- ◆ Have prosecutors and victim advocates attend domestic violence specialty conference to better address domestic violence cases
- ◆ Implement portal to send mandatory discovery in cases prosecuted in order to substantially reduce mail/paper costs
- ◆ Create database of updated Council-approved policies

Exceptional Built Environment

- ◆ Update program overseeing agreements, licenses, easements, etc., on Town right-of-way and Town property

BUDGET NOTES

For FY 2023, the Legal Services department added FTE for two Paralegals, one Legal Secretary, and one Intern. The budget also increased slightly due to added costs for office equipment, hardware/software, and employee development.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Per Capita Legal Expenditures (Town Attorney’s Office)	\$4.18	\$5.56	\$6.48	\$5.80	<\$7.50
	Risk Management Recovery Claims Collections	\$188,000	\$211,197	\$175,000	\$175,000	N/A
	Number of Criminal Cases	4,030	4,060	4,100	4,100	N/A

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
General Counsel	8.00	8.00	8.00	8.00	8.25
Prosecutor	23.00	23.00	23.00	23.00	25.00
Total Personnel	31.00	31.00	31.00	31.00	33.25

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
General Counsel	1,430,375	1,528,578	1,588,970	1,797,714	1,763,610
Prosecutor	2,050,476	2,209,326	2,296,050	2,325,319	2,577,030
Total Expenses	\$ 3,480,851	\$ 3,737,904	\$ 3,885,020	\$ 4,123,033	\$ 4,340,640

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	3,075,937	3,234,351	3,481,590	3,578,570	3,864,340
Supplies & Contractual	404,914	503,553	403,430	544,463	476,300
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 3,480,851	\$ 3,737,904	\$ 3,885,020	\$ 4,123,033	\$ 4,340,640

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	20,808	6,633	-	-	-
Total Expenses	3,480,851	3,737,904	3,885,020	4,123,033	4,340,640
Net Operating Result	\$ (3,460,043)	\$ (3,731,271)	\$ (3,885,020)	\$ (4,123,033)	\$ (4,340,640)

PURPOSE STATEMENT

Finance and Management Services provides services necessary to produce meaningful and timely financial statements, payments to employees and vendors, purchasing coordination, tax compliance, management of billing and customer service for utilities, revenue contracts, and fleet maintenance and health and benefit internal charges.

ACCOMPLISHMENTS FY 2022

- ◆ Awarded new banking services contract
- ◆ Implemented new Purchasing Card program
- ◆ Negotiated new recycling services contract
- ◆ Implemented GASB 87
- ◆ Completed addition to Munis training program
- ◆ Administered and ensured compliance of over \$12m in federal grant awards
- ◆ GFOA Certificate of Achievement in Excellence in Financial Reporting for 30th year in a row
- ◆ Developed internal audit function and test controls for developer contributed capital assets

OBJECTIVES FY 2023

Strong Economy



- ◆ Successfully award and negotiate Fiber RFP contract
- ◆ Improve speed and ease of vendor payments
- ◆ Complete upgrade to Munis financial information system
- ◆ Enhance internal financial reporting Town-wide

Prosperous Community

- ◆ Implement Docusign enhancement to achieve significant paper reduction
- ◆ Standardize work paper documentation and operating procedures

BUDGET NOTES

A Tax Compliance Auditor was converted from 0.5 FTE to 1.0 FTE. Other increases to the budget include Auto Parts & Supplies, Motorized Vehicle Repair & Maintenance, and a one time cost for Risk Assessment and Internal Audit Consultation.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Percentage of Reviewed Taxpayers Brought into Compliance	98%	98%	98%	95%	>90%
	Customer Satisfaction (Taxpayers engaged with Tax Compliance team)	99%	95%	98%	95%	>90%

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	1.00	1.00	1.00	1.00	1.00
Accounting	13.00	14.00	14.00	14.00	14.00
Purchasing	7.00	7.00	7.00	7.00	7.00
Tax Compliance	5.50	6.50	6.50	6.50	7.00
Total Personnel	26.50	28.50	28.50	28.50	29.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	218,285	225,921	232,320	235,533	249,610
Accounting	1,284,096	1,485,857	1,494,135	1,530,305	1,670,350
Purchasing	652,365	690,182	718,590	722,976	698,950
Tax Compliance	509,368	576,945	712,965	705,875	977,640
Total Expenses	\$ 2,664,114	\$ 2,978,905	\$ 3,158,010	\$ 3,194,689	\$ 3,596,550

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	2,492,056	2,812,636	2,934,300	2,949,350	3,154,500
Supplies & Contractual	172,058	166,269	223,710	245,339	442,050
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,664,114	\$ 2,978,905	\$ 3,158,010	\$ 3,194,689	\$ 3,596,550

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	197,741	134,010	125,000	150,000	150,000
Total Expenses	2,664,114	2,978,905	3,158,010	3,194,689	3,596,550
Net Operating Result	\$ (2,466,373)	\$ (2,844,895)	\$ (3,033,010)	\$ (3,044,689)	\$ (3,446,550)

PURPOSE STATEMENT

Municipal Court resolves the cases filed in the court in a timely and just manner, consistent with the Constitutions of the United States and Arizona, Arizona State Law and local ordinances.

ACCOMPLISHMENTS FY 2022

- ◆ Completed integration and transfer of backlogged collections cases to the Supreme Court's FARE program (Fines, Fees and Restitution Enforcement)
- ◆ Remained open for service to the public and fully operational during a global pandemic by successfully implementing numerous mitigation measures conforming to Superior Court and Supreme Court rules
- ◆ Completed case management text messaging configuration to enable the Court's Enforcement Division to send text notifications regarding program compliance




OBJECTIVES FY 2023

Prosperous Community

- ◆ Implement Phase 2 of Arizona's Enhanced Protective Order process to include policy development and automated ingestion of electronic records from the AZPOINT protective order system managed by the Arizona Supreme Court. Targeted completion by June 30, 2023
- ◆ Recruit and onboard 2 new judges to the court. Target completion by December 31, 2022
- ◆ Establish policy and automation for electronic disposition reporting between the Court and the Arizona Department of Public Safety. Target completion by June 30, 2023

BUDGET NOTES

Municipal Court budget for FY 2023 increased due to slightly higher personnel costs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Average Monthly Percentage of Active Cases Under 90 Days Old	79%	76%	68%	65%	<60%
	Maintain a Case Disposition Rate of 1.00 or Greater	.78	1.05	1.05	1.00	>1.00
	Maintain a Competitive Cost per Disposed Case Relative to Benchmarked Courts	\$213	\$164	\$170	\$175	\$175

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Municipal Court	31.92	32.07	32.07	32.07	32.07
Total Personnel	31.92	32.07	32.07	32.07	32.07

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Municipal Court	3,166,280	3,463,958	3,521,940	3,612,630	3,729,200
Total Expenses	\$ 3,166,280	\$ 3,463,958	\$ 3,521,940	\$ 3,612,630	\$ 3,729,200

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	2,770,795	3,076,829	3,080,850	3,136,490	3,288,110
Supplies & Contractual	395,485	387,129	441,090	476,140	441,090
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 3,166,280	\$ 3,463,958	\$ 3,521,940	\$ 3,612,630	\$ 3,729,200

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	269,051	299,199	255,000	295,000	295,000
Total Expenses	3,166,280	3,463,958	3,521,940	3,612,630	3,729,200
Net Operating Result	\$ (2,897,229)	\$ (3,164,759)	\$ (3,266,940)	\$ (3,317,630)	\$ (3,434,200)

PURPOSE STATEMENT

Development Services is committed to ensure that the development of Gilbert is exceptionally planned, efficient, safe, and well maintained.

ACCOMPLISHMENTS FY 2022

- ◆ Completed Gilbert's Shade and Streetscape Master Plan
- ◆ Completed Gilbert's Transportation Master Plan
- ◆ Land Development Code refresh adopted by Town Council
- ◆ Received Best General Plan in State award from the Arizona Chapter of the American Planning Association

OBJECTIVES FY 2023

Prosperous Community




- ◆ Complete all plan reviews and inspections within the established timeframes

Exceptional Built Environment

- ◆ Update Parking Section of Land Development Code
- ◆ Complete the establishment of a mixed-use zoning district

BUDGET NOTES

The FY 2023 budget includes an Administrative Assistant for Development Engineering and Transportation Planning. Contractual expenses budget decreased for FY 2023.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Percent of Planning Review Comments Returned on Schedule	98%	64%	80%	98%	>90%
	Percent of Building Safety and Fire Inspection Requests Completed Within Scheduled Times	100%	100%	100%	100%	100%
	Percent of Code Compliance Cases Resolved Through Community Outreach and Education	99%	99%	98%	98%	>98%

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	2.00	2.00	2.00	2.00	2.00
Permits and Licensing	7.52	7.52	7.52	7.52	7.52
Plan Review and Inspection	45.80	45.80	45.80	45.80	45.80
Planning Services	13.00	13.00	14.00	14.00	14.00
Transportation Planning	2.00	3.00	3.00	3.00	3.50
Development Engineering	4.00	4.00	4.50	4.50	6.00
Total Personnel	74.32	75.32	76.82	76.82	78.82

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	454,966	349,750	350,740	353,499	371,220
Permits and Licensing	652,217	934,562	749,510	787,520	783,930
Plan Review and Inspection	4,400,095	4,552,879	4,770,590	4,504,604	5,066,570
Planning Services	1,337,649	1,173,073	1,488,300	1,102,021	1,535,200
Transportation Planning	186,769	341,099	386,620	403,690	459,890
Development Engineering	515,672	558,481	608,990	565,335	797,570
Total Expenses	\$ 7,547,368	\$ 7,909,844	\$ 8,354,750	\$ 7,716,669	\$ 9,014,380

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	6,793,292	7,002,031	7,575,780	6,910,320	8,220,210
Supplies & Contractual	731,328	907,813	778,970	806,349	794,170
Capital Outlay	22,748	-	-	-	-
Total Expenses	\$ 7,547,368	\$ 7,909,844	\$ 8,354,750	\$ 7,716,669	\$ 9,014,380

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	6,961,385	8,427,165	5,988,000	6,292,000	5,827,000
Total Expenses	7,547,368	7,909,844	8,354,750	7,716,669	9,014,380
Net Operating Result	\$ (585,983)	\$ 517,321	\$ (2,366,750)	\$ (1,424,669)	\$ (3,187,380)

PURPOSE STATEMENT

The Gilbert Police Department's mission is to serve as law enforcement leaders in protecting and assisting all people in our community through effective problem solving, professional service, and the relentless pursuit of those who victimize our citizens and compromise public safety.

ACCOMPLISHMENTS FY 2022

- ◆ 3rd safest city out of the 100 largest US cities
- ◆ Gilbert Public Safety Training Facility opened in 2022. Gilbert PD successfully hosted two Police Academies which provided Police Officers for Gilbert and various other Arizona law enforcement agencies
- ◆ Completed Versaterm upgrade on our Report Management System (RMS) and Computer Aided Dispatch (CAD). Gilbert PD is the first agency in the country to host both systems in a cloud-based format
- ◆ Achieved accreditation through the Arizona Law Enforcement Accreditation Program (ALEAP)
- ◆ Expanded our police radio channels from one to two patrol channels. This will provide more effective management of operations personnel and increase officer safety
- ◆ Completed Crime Lab Analysis study and the Records Section expansion and remodel
- ◆ Achieved designation as Certified Autism Center through the International Board of Credentialing Standards

OBJECTIVES FY 2023

Prosperous Community

- ◆ Further reduce crime to become the 2nd safest city out of the 100 largest cities in the United States

Exceptional Built Environment

- ◆ Complete design and budget for Dispatch and Public Safety Building remodels and begin construction
- ◆ Begin design and budgeting for Advocacy Center
- ◆ Complete design and budget for Emergency Operations Centers and then complete the construction at both locations
- ◆ Complete space needs assessment to prepare for current and future facility needs for the Police Department
- ◆ Obtain funding for preliminary Crime Lab design

BUDGET NOTES

The FY 2023 personnel budget includes the addition of: (1) Police Communications Shift Supervisor, (1) Police Lieutenant – Hiring, (1) Youth/Family Counselor, (6) Police Records Specialist, (1) Police Sergeant - PSW, (1) Civilian Patrol Technician, (1) Detention Transport Officer, (1) Teleserve Operator, (1) Police Sergeant - CRT, (4) Police Officer – CRT, (1) Police Officer – SVU, (1) TVA/TLO Coordinator – Intel Unit, (1) Police Sergeant Digital Forensics Unit, (1) Police Officer – Traffic, (2) Victim Advocates. Overall budget for Police Department has increased from FY 2022 in personnel and Supplies and Contractual.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Clearance Rates Compared to National - Violent Crimes	40.1%	43.3%	46.0%	45.0%	>45.5%
	Clearance Rates Compared to National - Property Crimes	19.9%	18.9%	19.0%	20.0%	>17.6%
	Time Between Emergency Call Received to Responder Arrival	3:59	4:07	4:05	4:00	<5:30
	Success Rate Answering Emergency 911 Calls Within 10 seconds	94.9%	95.5%	94.9%	95.0%	>90.0%
	Maintain Domestic Violence Recidivism Rate of Less Than 5%	3.6%	2.4%	3.3%	3.0%	<5.0%

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	4.00	4.00	4.00	4.00	4.00
Support Services	94.00	100.50	101.50	102.50	114.50
Office of Professional Stds	16.50	23.00	24.00	24.00	22.00
Patrol	209.80	209.10	219.10	219.10	227.10
Criminal Investigations	61.00	66.00	72.00	72.00	77.00
Special Enforcement Unit	40.00	43.00	44.00	44.00	43.00
Total Sworn	288.00	301.00	313.00	313.00	322.00
Total Civilian	137.30	144.60	151.60	152.60	165.60
Total Personnel	425.30	445.60	464.60	465.60	487.60

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	14,751,516	13,838,822	798,700	790,730	863,660
Support Services	8,923,790	10,078,022	11,046,830	10,153,080	13,990,020
Office of Professional Stds	5,232,034	5,527,985	4,134,140	6,159,480	3,775,760
Patrol	23,752,543	25,772,514	27,337,640	25,515,045	29,475,830
Criminal Investigations	9,505,876	9,594,106	11,286,050	10,136,850	12,796,210
Special Enforcement Unit	6,034,748	6,596,765	7,112,960	6,385,940	6,846,470
Total Expenses	\$ 68,200,507	\$ 71,408,214	\$ 61,716,320	\$ 59,141,125	\$ 67,747,950

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	62,648,388	65,049,263	53,839,500	51,410,640	58,471,420
Supplies & Contractual	5,482,520	6,068,182	7,385,550	7,451,395	8,423,840
Capital Outlay	69,599	290,769	491,270	279,090	852,690
Total Expenses	\$ 68,200,507	\$ 71,408,214	\$ 61,716,320	\$ 59,141,125	\$ 67,747,950

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	2,737,360	2,959,440	2,612,000	2,943,000	3,126,000
Total Expenses	68,200,507	71,408,214	61,716,320	59,141,125	67,747,950
Net Operating Result	\$(65,463,147)	\$(68,448,774)	\$(59,104,320)	\$(56,198,125)	\$(64,621,950)

PURPOSE STATEMENT

Gilbert Fire and Rescue Department (GFRD) aims to protect the lives, property and environment of the people who live, work, play and travel in Gilbert by: serving with integrity, trust and respect; rapid and effective emergency response; innovative community risk reduction programs; and maintenance of a highly trained and dedicated workforce.

ACCOMPLISHMENTS FY 2022

- ◆ Expanded provision of Town 9-1-1 ambulance services to the community
- ◆ Implemented a new Records Management System that will enhance decision making and performance monitoring
- ◆ Completed the purchase and outfitting of a second set of firefighter personal protective equipment
- ◆ Implemented a formalized, data driven Community Risk Reduction model
- ◆ Partnered with Mesa Fire and Medical to provide an in-house paramedic training program
- ◆ Graduated first Fire Department Academy

OBJECTIVES FY 2023

Prosperous Community

- ◆ Transition to new Fire Chief
- ◆ Deployment of UAVs to assist in emergency operations
- ◆ Deploy Engine 253 as full-time, all-hazards engine company
- ◆ Begin feasibility study for Fire Station 4 remodel
- ◆ Succession planning for anticipated Captain, Engineer, and Paramedic vacancies
- ◆ Complete a retention staffing model for Transportation services division
- ◆ Complete zero-base budget process

BUDGET NOTES

Personnel costs increase as a result of nineteen additional positions authorized in FY 2023. New FTE include three Firefighters, six Engineers, eight Captains, one Application Analyst, and a Fire Scheduling and Payroll Specialist. Multiple one-time expenditures are budgeted in FY 2023 totaling approximately \$1,000,000 including personal protective equipment for new FTE, academy supplies, paramedic training, and a swamp cooler.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Structure fires per 1,000 population	.263	.286	.259	.260	N/A
	90 th percentile response time from alarm room processing to on scene for Moderate Risk EMS incidents (90 percent of the time response takes this amount of time or less)	7:15	7:32	7:54	7:20	≤6:00
	90 th percentile response time from alarm room processing to on scene for Moderate Risk Fire incidents (90 percent of the time response takes this amount of time or less)	7:17	7:05	8:06	7:15	≤7:20
	Code 3 Ambulance response time - <8:59 minutes	N/A	N/A	95%	96%	≥90%
	Code 3 Ambulance response time - <14:59 minutes	N/A	N/A	100%	100%	≥95%
	Code 3 Ambulance response time - <19:59 minutes	N/A	N/A	100%	100%	≥95%

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	6.00	6.00	6.00	7.00	9.00
Training	5.00	5.00	5.00	5.00	5.00
Operations	195.00	196.00	204.00	204.00	221.00
Prevention and Education	10.00	10.00	10.00	9.00	9.00
Total Personnel	216.00	217.00	225.00	225.00	244.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	3,041,727	3,131,458	1,114,280	1,186,086	3,498,970
Training	872,029	952,761	889,390	1,249,402	1,094,810
Operations	29,965,439	31,366,600	34,422,890	34,624,933	40,348,650
Prevention and Education	1,313,098	1,321,549	1,355,930	1,119,246	1,318,480
Total Expenses	\$ 35,192,293	\$ 36,772,368	\$ 37,782,490	\$ 38,179,667	\$ 46,260,910

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	30,875,570	32,199,439	30,607,450	31,426,360	39,453,610
Supplies & Contractual	4,207,318	4,487,324	5,896,300	5,544,567	6,350,670
Capital Outlay	109,405	85,605	1,278,740	1,208,740	456,630
Total Expenses	\$ 35,192,293	\$ 36,772,368	\$ 37,782,490	\$ 38,179,667	\$ 46,260,910

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	1,981,104	2,080,772	1,865,000	1,992,000	1,936,000
Total Expenses	35,192,293	36,772,368	37,782,490	38,179,667	46,260,910
Net Operating Result	\$(33,211,189)	\$(34,691,596)	\$(35,917,490)	\$(36,187,667)	\$(44,324,910)

PURPOSE STATEMENT

The Parks and Recreation Department strives to be the department of the future through offering innovative and accessible community programs, special events, and public spaces. As Gilbert continues to grow, Parks and Recreation aims to develop and maintain high quality parks, multi-use paths, pools, recreation centers, and Town facilities to meet the needs of Gilbert's residents and visitors.

ACCOMPLISHMENTS FY 2022

- ◆ Completed the 2022 CAPRA Annual Report and the Community Relations Plan
- ◆ Established a department-wide survey program to gauge community satisfaction
- ◆ Completed the Gilbert Sister Cities garden at Gilbert Regional Park
- ◆ In the first three quarters, hosted 3 academies, scheduled 59,400 hours of trainings, and welcomed 77,418 attendees at the Public Safety Training Facility
- ◆ Implemented McQueen Park courtyard as a wedding location
- ◆ Developed and implemented new events such as the Gilbert Days Music Festival, Boots in the Park, the Scottish Highland Games, and Gilbert Family Nights
- ◆ Completed the Gilbert Regional and the Desert Sky Park Master Plan update, the Shade and Streetscape, and the multi-use portion of the Transportation Master Plan
- ◆ Added shade to every playground in Gilbert and replaced 8 playgrounds

OBJECTIVES FY 2023

Prosperous Community

- ◆ Establish a Parks and Recreation Master Plan by June 30, 2023
- ◆ Create a pathway for more inclusive recreation and provide all staff with an advanced training on sensitivity and awareness by December 31, 2022

Strong Economy

- ◆ Hold the Castle Golf grand opening by June 30, 2023
- ◆ Hold the Cactus Surf Park groundbreaking by December 31, 2022
- ◆ Establish Public-Private Partnerships for 5- and 10-acre parcels at Gilbert Regional Park by June 30, 2023

Exceptional Built Environment

- ◆ Complete the Water Tower Plaza Master Plan by June 30, 2023
- ◆ Implement the Facilities and Parks CMMS System by June 30, 2023
- ◆ Complete 5 and 10 year plans for the Long Range Infrastructure Plan by June 30, 2023

BUDGET NOTES

FTE increases include an Administrative Assistant, Facilities Maintenance Technician, Park Ranger and multiple Grounds Maintenance personnel. The overall budget increases as a result of the new FTE, contractual increases, with one-time expenditures for security systems, park and trail upgrades, and multiple other items.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Rentals (Indoor & Outdoor)	9,472	16,192	15,400	15,785	16,000
	Attendance (Events & Programs)	146,886	61,982	175,000	180,000	175,000
	Social Media (Impressions/Engagements)	2,860,822 / 592,069	6,561,207 / 432,362	1,298,393 / 700,691	1,863,313 / 735,731	1,000,000 / 400,000
	Percent of Satisfaction Ratings Above Average or Excellent on Program and Event Surveys	N/A	88%	80%	85%	85%
	Level of Preventative Maintenance Compared to Corrective Maintenance (Preventative % / Corrective %)	46% / 54%	76% / 24%	77% / 23%	80% / 20%	80% / 20%

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	11.98	12.73	13.73	13.73	13.73
Parks and Open Space	71.11	72.81	75.81	75.86	76.86
Aquatics	17.54	18.34	18.34	18.09	18.09
Recreation Centers	41.93	42.93	42.93	43.13	43.13
Precreation Programs	7.99	9.24	9.24	9.24	9.99
Facilities Maintenance	13.00	17.25	19.25	19.25	21.25
Total Personnel	163.55	173.30	179.30	179.30	183.05

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	1,278,006	1,492,819	1,623,220	1,440,280	1,955,390
Parks and Open Space	7,527,637	8,369,963	9,343,630	9,031,670	10,811,670
Aquatics	880,569	903,993	992,850	1,047,970	1,183,700
Recreation Centers	5,598,601	5,714,125	7,146,930	6,937,140	7,151,290
Precreation Programs	1,070,166	1,098,356	1,389,210	1,355,160	1,559,910
Facilities Maintenance	3,136,867	4,527,941	6,013,420	5,040,730	6,331,660
Total Expenses	\$ 19,491,846	\$ 22,107,197	\$ 26,509,260	\$ 24,852,950	\$ 28,993,620

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	8,651,668	9,348,259	11,198,600	10,492,290	12,326,180
Supplies & Contractual	10,475,404	12,573,548	13,887,660	13,887,660	16,364,710
Capital Outlay	364,774	185,390	1,423,000	473,000	302,730
Total Expenses	\$ 19,491,846	\$ 22,107,197	\$ 26,509,260	\$ 24,852,950	\$ 28,993,620

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	5,030,559	5,666,527	5,012,300	6,084,450	6,078,400
Total Expenses	19,491,846	22,107,197	26,509,260	24,852,950	28,993,620
Net Operating Result	\$(14,461,287)	\$(16,440,670)	\$(21,496,960)	\$(18,768,500)	\$(22,915,220)

PURPOSE STATEMENT

Engineering Services strives to provide timely and excellent customer service in all we do. We promote safe and efficient public infrastructure improvements while working to minimize the short- and long-term maintenance demands. We work with residents, businesses, outside agencies and other Town departments/divisions to deliver on the Town's commitment to be Best in Class for the Town's public infrastructure to all of our residents and visitors.

ACCOMPLISHMENTS FY 2022

- ◆ Began implementation of recommendations from the 2021 Transportation Systems Management and Operation (TSMO) Plan
- ◆ Established cross department coordination between traffic and CIP, Police, Information Technology, Fire and Digital Government
- ◆ Updated Traffic Engineering Standards
- ◆ Restructured traffic org and successfully transitioned the signal technicians into the traffic group for reporting purposes
- ◆ Implemented green bike lane paint pilot in the Town
- ◆ Outlined and received ADOT approval for improvements at the Santan Village Pkwy and SR202 loop to be implemented by CIP
- ◆ Retimed 3 corridors through MAG Traffic Signal Operations Program (TSOP)
- ◆ Awarded 10 of the 11 MAG grants for which we applied



OBJECTIVES FY 2023

Exceptional Built Environment

- ◆ Utilize Transync to retime 4 mid-day corridors
- ◆ Continue implementation of recommendations from the 2021 Transportation Systems Management and Operation (TSMO) Plan
- ◆ Review and update standard operating procedures for the preventative maintenance, operation and testing of the Town traffic signal equipment and hardware

BUDGET NOTES

FTE added for FY 2023 include an additional Assistant Town Engineer and an Engineering Data Analyst. Increase in Supplies and Contractual from FY 2022 is as a result of approximately \$280,000 in one-time costs for demolition of current office space and replacement of furniture and equipment.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Percentage of Citizen Contacts Responded to Within 24 Hours	95%	95%	95%	95%	≥95%
	Number of Left-Turn Safety Enhancement Projects Implemented	2	3	4	3	2

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Engineering Admin	0.60	0.60	1.10	1.35	3.35
Traffic Engineering	5.00	5.00	5.50	5.25	5.25
Total Personnel	5.60	5.60	6.60	6.60	8.60

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Engineering Admin	124,416	140,145	234,590	171,432	833,940
Traffic Engineering	469,473	436,646	625,450	591,360	719,090
Total Expenses	\$ 593,889	\$ 576,791	\$ 860,040	\$ 762,792	\$ 1,553,030

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	380,155	478,300	756,000	674,800	1,131,110
Supplies & Contractual	213,734	96,491	104,040	86,992	383,920
Capital Outlay	-	2,000	-	1,000	38,000
Total Expenses	\$ 593,889	\$ 576,791	\$ 860,040	\$ 762,792	\$ 1,553,030

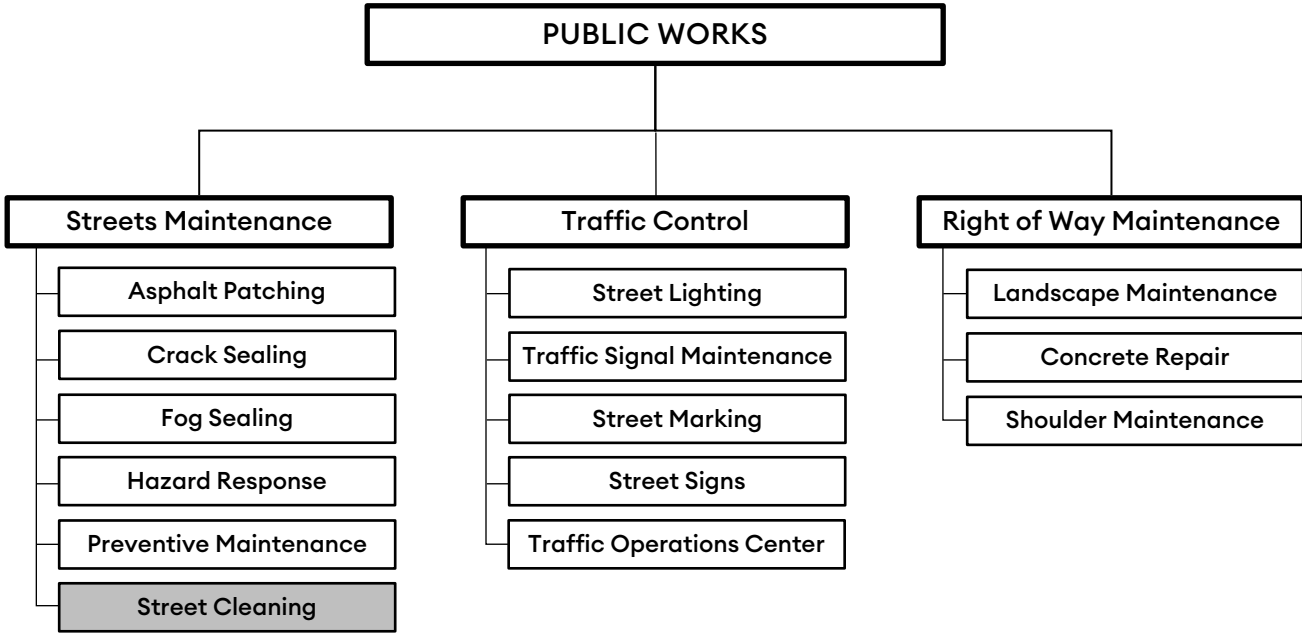
OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	-	-	-	-	-
Total Expenses	593,889	576,791	860,040	762,792	1,553,030
Net Operating Result	\$ (593,889)	\$ (576,791)	\$ (860,040)	\$ (762,792)	\$ (1,553,030)

Streets Fund

Streets Fund Summary
Streets Fund Benchmarks
Streets



Shaping a new
tomorrow, today.



FUND DESCRIPTION

It is Streets' mission to provide a safe, reliable, and efficient roadway system that encompasses the following operations: streets maintenance, traffic control systems, rights-of-way, and storm drain systems.

To responsibly and efficiently accomplish this mission, goals have been set for each area of responsibility. In order to maintain proactive operation and maintenance programs, planning and teamwork are emphasized. The Streets Division maintains the necessary tools, equipment, and properly trained and skilled personnel in order to meet customer expectations and resolve problems at the most appropriate level of responsibility. State-shared gasoline tax (HURF) and Vehicle License Tax (VLT) revenues fund Gilbert's Street Division. Beginning in FY 2017, these two revenues were recorded in separate funds, as HURF is a restricted funding source governed by Arizona State Statute. VLT is in the Roadway and Maintenance Fund, these funds are not restricted.

FUND ACTIVITY

The following is a statement of revenue, expenses and transfers for the Streets funds based on the adopted budget for FY 2023.

	<u>Roadway and Maintenance</u>	<u>HURF</u>
Total Operating Revenues	\$ 12,330,000	\$ 18,395,000
Total Operating Expenses	(7,955,880)	(20,233,620)
Operating Income (Loss)	<u>\$ 4,374,120</u>	<u>\$ (1,838,620)</u>
Non-Operating Revenues (Expenses)	-	-
Income (Loss) Before Transfers	<u>\$ 4,374,120</u>	<u>\$ (1,838,620)</u>
Transfers In	-	-
Transfers Out	(13,868,229)	(1,525,110)
Net Income	<u>\$ (9,494,109)</u>	<u>\$ (3,363,730)</u>

ORGANIZATIONAL FOCUS AREAS

These icons indicate the organizational focus areas addressed throughout the Streets Fund.

Prosperous
Community



Strong Economy



Exceptional Built
Environment



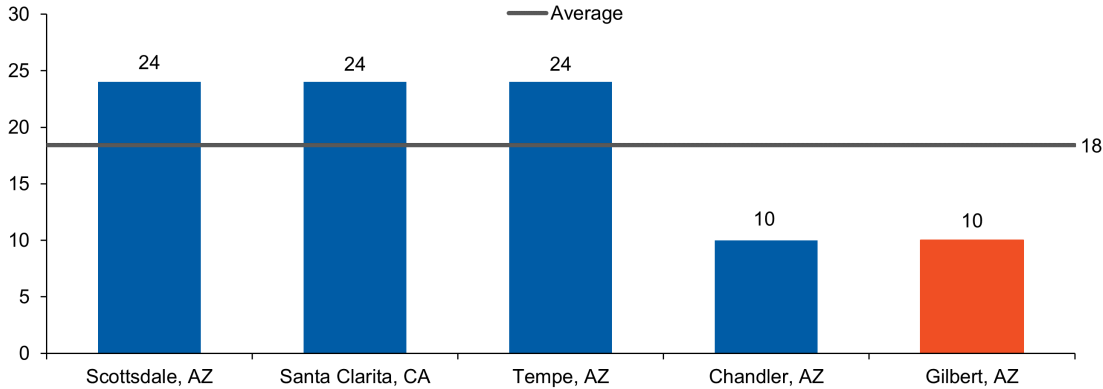
PERSONNEL BY DIVISION	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Roadway and Maintenance	1.00	1.00	1.00	1.00	1.00
HURF	54.66	56.66	56.66	56.66	58.66
Total Personnel	55.66	57.66	57.66	57.66	59.66

EXPENSES BY DIVISION	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Roadway and Maintenance	5,634,721	7,172,921	7,838,110	6,804,780	7,955,880
HURF	14,998,162	14,679,689	16,795,560	16,080,080	20,233,620
Total Expenses	\$ 20,632,883	\$ 21,852,610	\$ 24,633,670	\$ 22,884,860	\$ 28,189,500

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	4,563,211	4,912,324	5,291,510	5,199,700	6,431,650
Supplies & Contractual	16,047,827	16,838,085	19,312,160	17,640,060	21,547,850
Capital Outlay	21,845	102,201	30,000	45,100	210,000
Total Expenses	\$ 20,632,883	\$ 21,852,610	\$ 24,633,670	\$ 22,884,860	\$ 28,189,500

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	27,702,586	30,219,043	29,253,000	29,275,000	30,725,000
Transfers In	-	-	164,000	-	-
Total Sources	\$ 27,702,586	\$ 30,219,043	\$ 29,417,000	\$ 29,275,000	\$ 30,725,000
Total Expenses	20,632,883	21,852,610	24,633,670	22,884,860	28,189,500
Transfers Out	3,422,505	7,538,397	14,527,910	2,988,482	15,393,339
Total Uses	\$ 24,055,388	\$ 29,391,007	\$ 39,161,580	\$ 25,873,342	\$ 43,582,839
Net Operating Result	\$ 3,647,198	\$ 828,036	\$ (9,744,580)	\$ 3,401,658	\$(12,857,839)

Average No. of Hours to Cover Graffiti once Work Order Issued



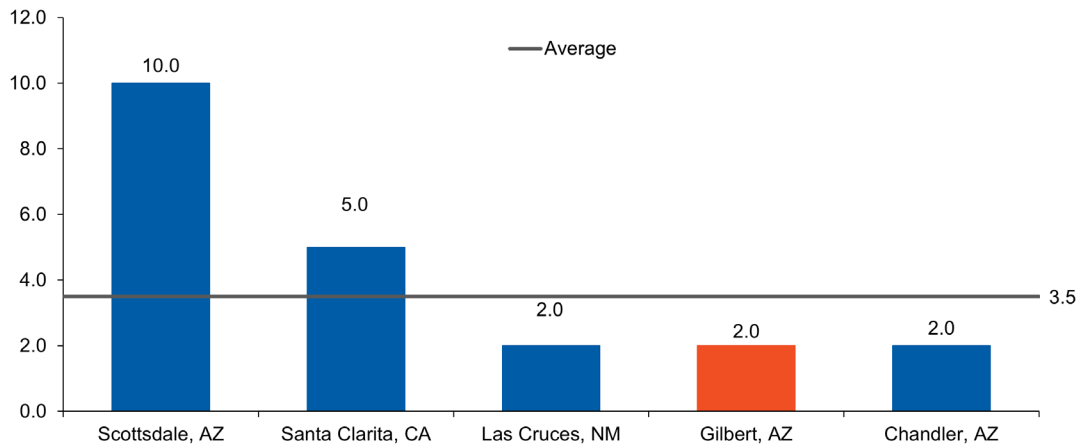
10

Average number of hours to cover graffiti in Gilbert

Note: For Scottsdale, AZ, the median of the range is provided above. Source: Information provided was obtained from municipal streets staff for FY 2021.

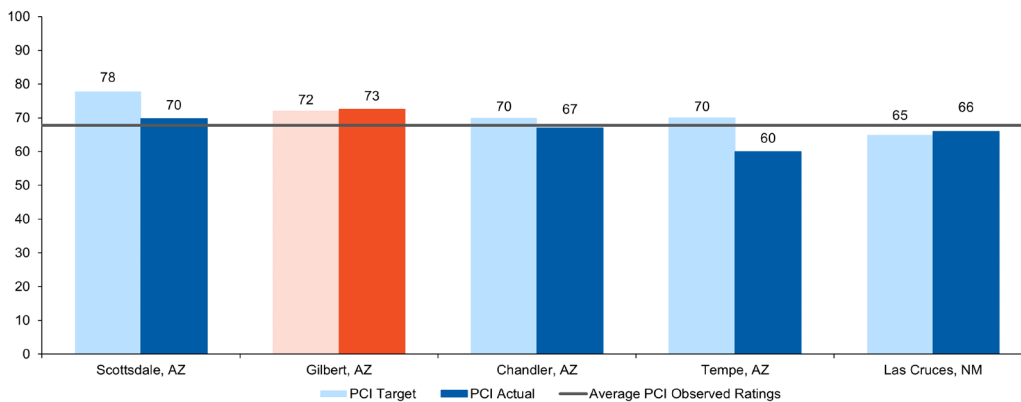
Days to Repair Streetlight Outage

2
average days to repair streetlight outage in Gilbert



Note: The average number of days to repair a streetlight outage once the city or town is notified of the outage. Source: Information provided was obtained from municipal budget documents and public works staff for FY 2021.

Pavement Condition Index: Actual vs. Target



73

Pavement Condition Index (PCI) ranking of Gilbert streets

Source: Information provided was obtained from municipal streets staff for FY 2021.

PURPOSE STATEMENT

The mission of Streets Maintenance is to maintain the roadway system ensuring a high degree of reliability, safety, rideability and meeting or exceeding all applicable regulations for roadways in a cost-effective manner.

ACCOMPLISHMENTS FY 2022

- ◆ Maintained a network Pavement Condition Index (PCI) of 72.5
- ◆ Applied Seal Coat to 58 miles of Residential Roadway
- ◆ Applied micro-surfacing to 20 miles of Arterial Roadways
- ◆ Upgraded 563 streetlights to current standards (LRIP)
- ◆ Crack Sealed 100% of all roadways prior to scheduled maintenance
- ◆ Removed 100% of graffiti within 48 hours of notice from police department
- ◆ Replaced over 900 trees that were lost due to storm damage






OBJECTIVES FY 2023

Exceptional Built Environment

- ◆ Maintain a network Pavement Condition Index (PCI) of 72
- ◆ Re-rate 50% of roadway network
- ◆ Replace 100% of all identified streetlights scheduled for replacement per LRIP
- ◆ Complete 100% of streetlight work orders reported within 7 days
- ◆ Replace all regulatory signs over ten years old
- ◆ Replace all non-regulatory signs 15 years old
- ◆ Replace all stop sign knockdowns within one hour of receiving notification
- ◆ Replace 100% of all trees that were lost due to storm damage

BUDGET NOTES

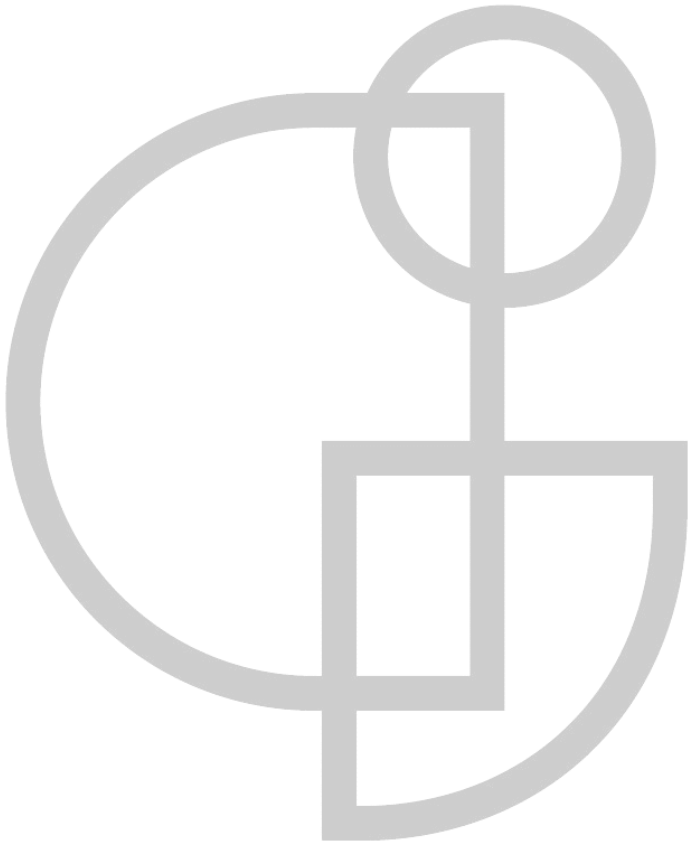
The FY 2023 budget includes a new FTE for one Traffic Signal System Supervisor and one Traffic Signal System Specialist. One-time expenses for FY 2023 include LED street light conversions, repair of concrete trip hazards, and roadway surface seals.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Network Pavement Condition Index (PCI)	72.0	72.5	72.0	72.0	72.0
	Percentage of Roadway Network Re-Rated	25.0%	25.0%	0%	50.0%	50.0%
	Streetlight Repairs Made Within Seven Days	98.0%	100%	100%	100%	100%
	Regulatory Signs Over 10 Years Old Replaced	4,325	1,505	0	2,418	2,418
	Non-Regulatory Signs Over 15 Years Old Replaced	361	1,490	1,226	2,379	2,379

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	4.00	4.00	4.00	4.00	4.00
Streets Maintenance	24.01	24.01	24.01	24.01	24.01
Traffic Control	22.66	24.66	24.66	24.66	26.66
Right of Way Maintenance	4.99	4.99	4.99	4.99	4.99
Total Personnel	55.66	57.66	57.66	57.66	59.66

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	6,353,475	7,906,414	8,719,920	7,620,290	8,966,470
Streets Maintenance	2,894,149	2,471,404	3,125,080	2,928,140	3,886,060
Traffic Control	7,362,086	7,859,293	8,314,550	8,239,540	10,058,880
Right of Way Maintenance	3,969,710	3,545,276	3,757,580	3,882,350	4,202,290
Non-Departmental	53,463	70,223	716,540	214,540	1,075,800
Total Expenses	\$ 20,632,883	\$ 21,852,610	\$ 24,633,670	\$ 22,884,860	\$ 28,189,500

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	4,563,211	4,912,324	5,291,510	5,199,700	6,431,650
Supplies & Contractual	16,047,827	16,838,085	19,312,160	17,640,060	21,547,850
Capital Outlay	21,845	102,201	30,000	45,100	210,000
Total Expenses	\$ 20,632,883	\$ 21,852,610	\$ 24,633,670	\$ 22,884,860	\$ 28,189,500

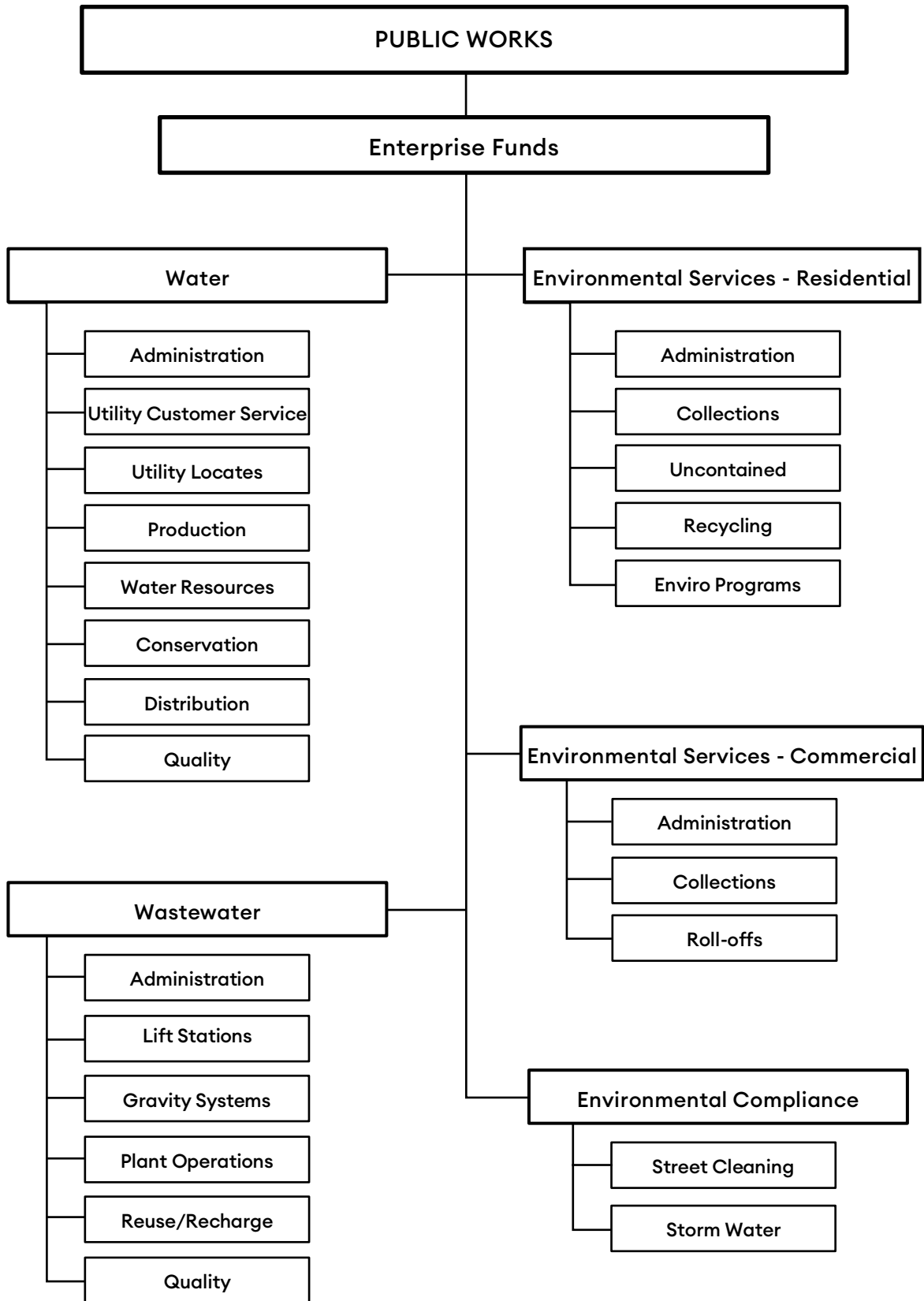


Enterprise Funds

Enterprise Funds Summary
Enterprise Fund Benchmarks
Water
Wastewater
Environmental Services - Residential
Environmental Services - Commercial
Environmental Compliance



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tomorrow, today.



FUNDS DESCRIPTION

Enterprise funds are designed to allow a government operation to reflect a financial picture similar to a business enterprise. Gilbert operates these funds on the philosophy that the fees charged will cover 100% of the cost to provide these services – including cost of internal support from the General Fund. Enterprise Funds include:

Water - Ensure a safe, dependable water supply.

Wastewater - Provide a safe, dependable wastewater collection/treatment system, and a reclaimed water reuse system.

Environmental Services Residential - Environmentally sound collection and disposal of solid waste for residential customers, and environmental compliance programs such as storm water and air quality.

Environmental Services Commercial - Environmentally sound collection and disposal of solid waste for commercial customers.

Environmental Compliance - Environmental compliance programs such as storm water, air quality and street cleaning.

FUND ACTIVITY

The following is a statement of revenue, expenses, and transfers for the Enterprise Funds based on the adopted budget for FY 2023.

	Water	Wastewater	Environmental Services Residential	Environmental Services Commercial	Environmental Compliance
Total Operating Revenues	\$ 65,103,000	\$ 33,656,000	\$ 20,295,000	\$ 3,395,000	\$ 4,840,000
Total Operating Expenses	(40,237,610)	(23,081,530)	(19,308,890)	(3,130,540)	(2,448,490)
Operating Income (Loss)	<u>\$ 24,865,390</u>	<u>\$ 10,574,470</u>	<u>\$ 986,110</u>	<u>\$ 264,460</u>	<u>\$ 2,391,510</u>
Non-Operating Revenues (Expenses)	-	-	-	-	-
Income (Loss) Before Transfers	<u>\$ 24,865,390</u>	<u>\$ 10,574,470</u>	<u>\$ 986,110</u>	<u>\$ 264,460</u>	<u>\$ 2,391,510</u>
Transfers In	-	1,035,000	-	-	-
Transfers Out	(39,711,939)	(29,968,097)	(4,394,464)	(644,799)	(3,436,440)
Net Income	<u>\$ (14,846,549)</u>	<u>\$ (18,358,627)</u>	<u>\$ (3,408,354)</u>	<u>\$ (380,339)</u>	<u>\$ (1,044,930)</u>

ORGANIZATIONAL FOCUS AREAS

These icons indicate the organizational focus areas addressed throughout the Enterprise Funds.

Prosperous Community



Strong Economy



Exceptional Built Environment



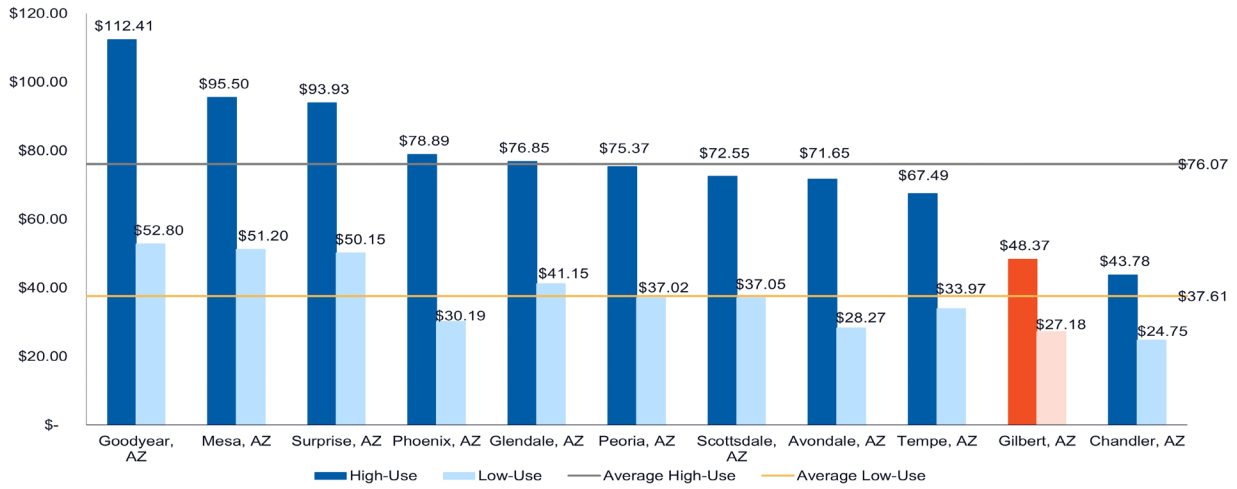
PERSONNEL BY DIVISION	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Water	135.68	134.93	136.93	136.93	141.93
Wastewater	48.50	49.50	49.50	49.50	53.50
Enviro Services-Residential	81.31	82.81	85.81	85.81	85.81
Enviro Services-Commercial	8.44	8.44	8.44	8.44	8.44
Environmental Compliance	12.09	12.59	12.59	12.59	12.59
Total Personnel	286.02	288.27	293.27	293.27	302.27

EXPENSES BY DIVISION	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Water	28,175,218	28,623,872	36,470,590	33,542,005	40,237,610
Wastewater	16,254,027	16,086,161	20,378,210	18,813,527	23,081,530
Enviro Services-Residential	13,816,472	15,154,767	17,581,770	16,097,650	19,308,890
Enviro Services-Commercial	2,157,984	2,298,007	2,690,640	2,360,745	3,130,540
Environmental Compliance	1,639,707	1,939,086	2,030,340	1,780,350	2,448,490
Total Expenses	\$ 62,043,408	\$ 64,101,893	\$ 79,151,550	\$ 72,594,277	\$ 88,207,060

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	22,013,143	23,562,262	25,286,240	24,326,520	30,106,570
Supplies & Contractual	39,306,602	40,029,951	53,507,310	47,945,577	57,699,850
Capital Outlay	723,663	509,680	358,000	322,180	400,640
Total Expenses	\$ 62,043,408	\$ 64,101,893	\$ 79,151,550	\$ 72,594,277	\$ 88,207,060

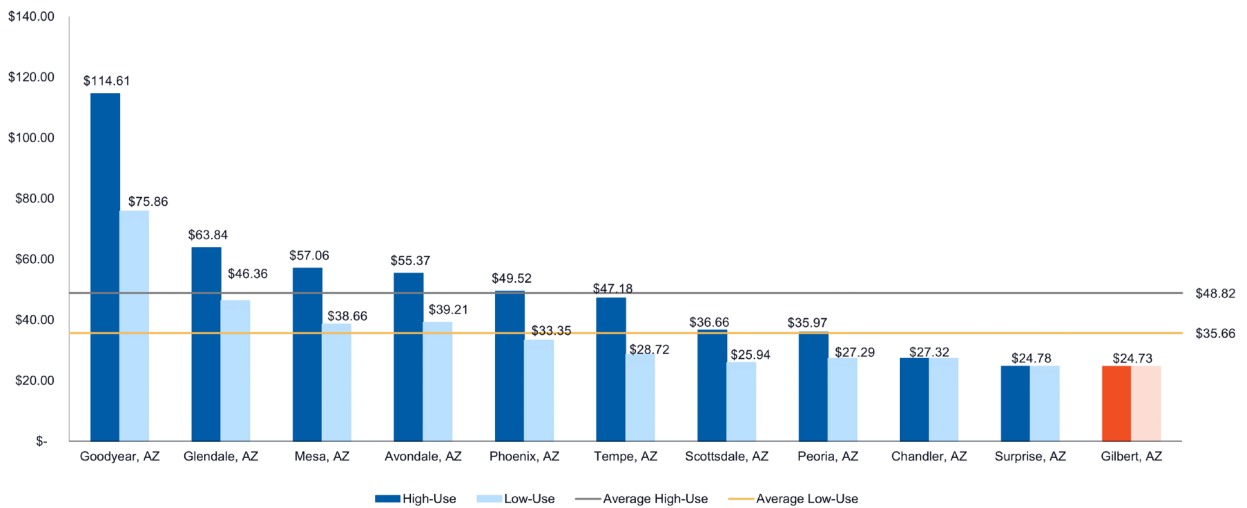
OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	104,608,856	109,475,217	110,575,000	111,956,500	127,289,000
Transfers In	667,834	3,635,503	1,035,000	1,035,000	1,035,000
Total Sources	\$105,276,690	\$113,110,720	\$111,610,000	\$112,991,500	\$128,324,000
Total Expenses	62,043,408	64,101,893	79,151,550	72,594,277	88,207,060
Transfers Out	36,134,772	43,787,448	72,339,000	39,278,058	78,155,739
Total Uses	\$ 98,178,180	\$107,889,341	\$151,490,550	\$111,872,335	\$166,362,799
Net Operating Result	\$ 7,098,510	\$ 5,221,379	\$ (39,880,550)	\$ 1,119,165	\$ (38,038,799)

Average Monthly Water Bill (High and Low-Use)



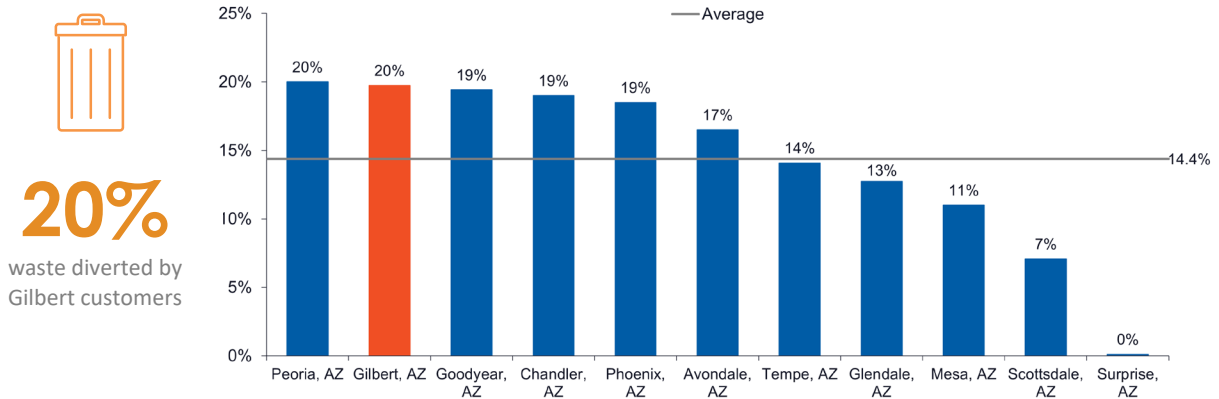
Note: Figures assume high-use for Single Family Residential (SFR) equates to 17,000 gallons on a 1" meter; low-use for SFR equates to 9,000 gallons on a 3/4" meter. Source: Valley Benchmark Cities, FY 2020-2021

Average Monthly Sewer Bill (High and Low-Use)

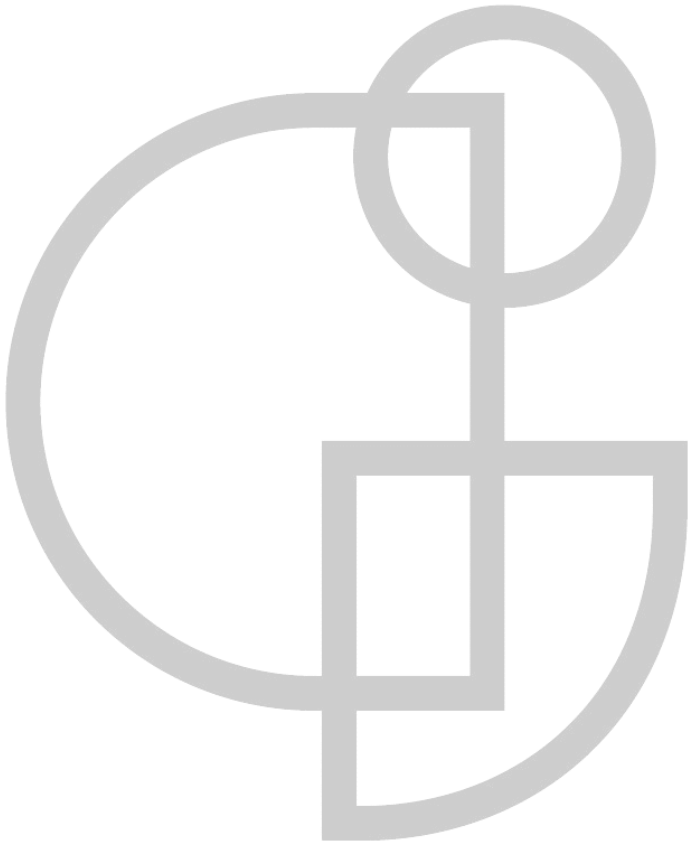


Note: Figures assume high-use for SFR equates to 12,000 gallons; low-use for Single Family Residential (SFR) equates to 8,000 gallons. Source: Valley Benchmark Cities, FY 2020-2021

Residential Waste Diverted Through Recycling



Source: Valley Benchmark Cities, FY 2020-2021



PURPOSE STATEMENT

Provide safe and reliable water to our community through operational resiliency, enhanced customer service, and water resource adequacy.

ACCOMPLISHMENTS FY 2022

- ◆ The NWTP Replacement project broke ground and started construction on GMP 1 and is in 60% design for GMP 2 and GMP 3
- ◆ Well 30 and Reservoir 30 construction complete. This new source and capacity meets enhanced water demands due to growth in Zone 2
- ◆ The Zone 1 transmission main assessment led to identifying three areas in the main which have been assessed and repaired
- ◆ Completed the installation of equipment for the AMI meter reading backbone consisting of 37 collectors and 92 repeaters. Installed 7,343 radios in FY 2022 and 15% of meters to date
- ◆ Completed the update to the Water Supply Reduction Management Plan to provide flexibility to respond to supply shortages
- ◆ Entered into agreements with SRP for two water supply resiliency projects including the Roosevelt Flood Control Space and the Bartlett Dam Modification Feasibility Study
- ◆ Water Conservation, in partnership with SRP and Hydro-rain, distributed and installed 101 smart irrigation controllers to residential Gilbert customers

OBJECTIVES FY 2023

Prosperous Community

- ◆ Continue to optimize water treatment, aeration equipment and distribution system operations for TTHM compliance and control
- ◆ Expand the Water Efficient Technology Incentive program to include non-residential turf conversion and smart controller rebates to encourage water conservation
- ◆ Complete updates to the Integrated Water Resources Master Plan and the Water Quality Master plan (WA1584, WA1585)
- ◆ Complete the department's Sustainable Operations Vision and begin implementing strategies identified for the long-term sustainable operations of the water system

Strong Economy

- ◆ Convert and install AMI radios on water meters. Reach 40% of meters converted

Exceptional Built Environment

- ◆ Continue design and construction activities of the NWTP replacement project (WA1589)
- ◆ Begin construction on a replacement water storage reservoir at Well site 20
- ◆ Complete the connection of Well 03B to Reservoir 03 to improve water quality and performance of the well

BUDGET NOTES

FTEs added for FY 2023 include a Water Conversation Specialist, Hydrant Crew, Utility Locator and a Water Treatment Plant Maintenance Lead. Supplies and Contractual increases include anticipated cost increases for water resources and repair/maintenance.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Peak Day Demand (Million Gallons)	74.9	76.0	76.0	78.0	N/A
	Daily Average Water Production (Million Gallons)	53.0	56.9	59.0	60.0	N/A
	Surface to Ground Water Production Ratio	75/25	65/35	80/20	80/20	90/10
	Number of Large Water Users Utilizing Waterfluence Platform	264	291	310	350	450
	Fire Hydrant PM's Completed	4,700	3,384	3,502	3,502	3,502

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	27.10	27.35	27.35	28.35	29.35
Production	48.00	48.00	50.00	50.00	51.00
Resources and Conservation	6.38	6.38	6.38	6.38	7.38
Distribution	46.00	45.00	45.00	44.00	46.00
Quality	8.20	8.20	8.20	8.20	8.20
Total Personnel	135.68	134.93	136.93	136.93	141.93

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	1,772,120	1,969,060	1,815,565	2,247,785	2,005,125
Production	12,483,400	13,124,361	15,446,895	15,047,890	17,047,435
Resources and Conservation	6,885,489	5,841,994	8,079,540	7,886,450	8,676,220
Distribution	5,920,494	6,378,082	7,199,200	6,850,970	7,448,190
Quality	999,035	1,098,940	1,017,440	1,077,910	1,111,730
Non-Departmental	114,680	211,435	2,911,950	431,000	3,948,910
Total Expenses	\$ 28,175,218	\$ 28,623,872	\$ 36,470,590	\$ 33,542,005	\$ 40,237,610

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	9,771,694	10,443,109	11,129,910	10,509,770	13,108,220
Supplies & Contractual	18,173,090	17,957,603	25,075,680	22,759,055	27,034,390
Capital Outlay	230,434	223,160	265,000	273,180	95,000
Total Expenses	\$ 28,175,218	\$ 28,623,872	\$ 36,470,590	\$ 33,542,005	\$ 40,237,610

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	51,701,712	55,413,139	55,317,000	56,107,500	65,103,000
Transfers In	-	211,199	-	-	-
Total Sources	\$ 51,701,712	\$ 55,624,338	\$ 55,317,000	\$ 56,107,500	\$ 65,103,000
Total Expenses	28,175,218	28,623,872	36,470,590	33,542,005	40,237,610
Transfers Out	18,264,538	21,107,235	36,386,860	20,230,757	39,711,939
Total Uses	\$ 46,439,756	\$ 49,731,107	\$ 72,857,450	\$ 53,772,762	\$ 79,949,549
Net Operating Result	\$ 5,261,956	\$ 5,893,231	\$(17,540,450)	\$ 2,334,738	\$(14,846,549)

PURPOSE STATEMENT

The Wastewater department provides safe and reliable wastewater collection and reuse water distribution services for the Town of Gilbert.

ACCOMPLISHMENTS FY 2022

- ◆ Performed routine sewer pipeline cleaning equivalent to prevent blockages, overflows, and odors for more than 16% of the system
- ◆ Conducted routine inspections equivalent to 6% of the entire sewer system using televised inspection equipment (CCTV) in order to identify problem areas that can lead to blockages, overflows, and deterioration of infrastructure
- ◆ Performed all regulatory required sampling and monitoring and submitted reports on schedule to oversight agencies






OBJECTIVES FY 2023

Exceptional Built Environment

- ◆ Respond to emergency customer contact events within one hour to minimize public health, safety, and environmental hazards
- ◆ Continue to monitor and add odor and corrosion control chemicals to the sewer system to minimize odor complaints and extend infrastructure life
- ◆ Inspect all lift station sites daily to verify proper operational performance and perform scheduled maintenance on related equipment
- ◆ Monitor and distribute reclaimed water to customer sites daily to meet irrigation demands, thus reducing the use of potable water
- ◆ Perform routine sewer pipeline cleaning equivalent to 20% of the sewer system and conduct routine inspections equivalent to 15% of the sewer system using televised inspection equipment
- ◆ Inspect and educate all commercial businesses of concern once annually to verify compliance with wastewater and storm water code requirements and ensure that proper pretreatment device operation and maintenance is being performed
- ◆ Operational implementation of the South Area Recharge Site

BUDGET NOTES

The FY 2023 budget includes new FTE for two Industrial Pretreatment Inspectors, one Superintendent of Treatment Systems, and one Superintendent of Collection Systems. One time expenses for FY 2023 include new flow meters, radio telemetry units, and a trench compactor.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Percent of Sewer System Cleaned	12%	17%	16%	20%	20%
	Percent of Sewer System Inspected	6%	6%	6%	15%	15%
	Percent of Available Treatment Capacity Utilized at Neely Treatment Plant	87%	87%	90%	85%	<100%
	Percent of Available Treatment Capacity Utilized at Greenfield Treatment Plant	84%	55%	66%	79%	<100%
	Percent of Total Reclaimed Water Supply Directly Reused by Customers (With Percent Remaining Going to Groundwater Recharge)	39%	53%	40%	40%	40%

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	3.50	3.50	3.50	3.50	5.50
Collections	24.20	25.20	25.20	25.20	25.20
Plant Operations	0.00	0.00	0.00	0.00	0.00
Reclaimed	14.80	14.80	14.80	14.80	14.80
Quality	6.00	6.00	6.00	6.00	8.00
Total Personnel	48.50	49.50	49.50	49.50	53.50

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	1,576,078	1,448,192	1,591,000	1,598,210	2,008,430
Collections	4,222,510	4,366,894	4,873,580	4,800,410	5,618,810
Plant Operations	7,782,483	7,230,251	9,011,280	9,496,427	9,581,530
Reclaimed	2,059,451	2,375,720	2,172,880	2,217,950	2,460,150
Quality	556,191	586,181	562,320	572,530	867,640
Non-Departmental	57,314	78,923	2,167,150	128,000	2,544,970
Total Expenses	\$ 16,254,027	\$ 16,086,161	\$ 20,378,210	\$ 18,813,527	\$ 23,081,530

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	4,606,721	4,756,285	5,047,890	4,898,150	6,378,770
Supplies & Contractual	11,314,089	11,243,313	15,275,320	13,904,377	16,397,120
Capital Outlay	333,217	86,563	55,000	11,000	305,640
Total Expenses	\$ 16,254,027	\$ 16,086,161	\$ 20,378,210	\$ 18,813,527	\$ 23,081,530

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	30,507,928	31,357,647	31,126,000	31,951,000	33,656,000
Transfers In	667,834	724,304	1,035,000	1,035,000	1,035,000
Total Sources	\$ 31,175,762	\$ 32,081,951	\$ 32,161,000	\$ 32,986,000	\$ 34,691,000
Total Expenses	16,254,027	16,086,161	20,378,210	18,813,527	23,081,530
Transfers Out	12,726,442	15,020,619	25,291,520	12,417,609	29,968,097
Total Uses	\$ 28,980,469	\$ 31,106,780	\$ 45,669,730	\$ 31,231,136	\$ 53,049,627
Net Operating Result	\$ 2,195,293	\$ 975,171	\$(13,508,730)	\$ 1,754,864	\$(18,358,627)

PURPOSE STATEMENT

Environmental Services Residential Collections provides refuse, recycling and bulk collection for town residents. Residential includes the collection and disposition of contained and uncontained refuse, recycling, household hazardous waste (HHW), and green organics material. Outreach is performed to engage and educate residents of programs and services.

ACCOMPLISHMENTS FY 2022

- ◆ Completed rate and fee study
- ◆ Installed new GPS and routing technology in collection vehicles
- ◆ Moved towards paperless routing





OBJECTIVES FY 2023

Exceptional Built Environment

- ◆ Continue focus on safety training for all team members
- ◆ Continue implementation of GPS and routing software
- ◆ Develop program for auditing containers on collection routes
- ◆ Explore additional avenues to increase diversion through green waste
- ◆ Increase Household Hazardous Waste (HHW) hours open to the public by 78 hours

BUDGET NOTES

The FY 2023 budget includes an increase in tonnage and tipping costs. Increased costs for repairs, maintenance, auto parts, and supplies are the main reasons for the increased Supplies and Contractual budget for FY 2023. One-time costs include route ware enhancements and new signage for several sites.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Total Tons of Contained Refuse Collected	84,228	86,777	88,490	91,145	90,000
	Total Tons of Uncontained Refuse Collected	17,083	20,567	19,300	19,879	20,000
	Recycling Diversion Rate – Residential Contained	20.16%	20.20%	17.28%	18.00%	20.00%
	Total Tons of Recycling Collected (Blue Cans)	21,268	21,972	18,495	19,050	19,000

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	5.81	6.31	6.31	6.31	6.31
Residential Collections	31.29	31.29	33.29	33.29	33.29
Uncontained Collections	23.00	23.00	23.00	23.00	23.00
Recycling	16.21	17.21	18.21	18.21	18.21
Environmental Programs	5.00	5.00	5.00	5.00	5.00
Total Personnel	81.31	82.81	85.81	85.81	85.81

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	1,251,938	1,390,605	1,592,670	1,624,730	1,824,490
Residential Collections	6,662,158	7,541,495	7,368,120	7,844,110	8,063,230
Uncontained Collections	2,408,010	2,552,612	2,680,780	2,698,300	3,113,530
Recycling	2,855,401	2,898,907	3,887,180	2,580,560	3,584,940
Environmental Programs	522,603	649,354	588,620	996,950	702,840
Non-Departmental	116,362	121,794	1,464,400	353,000	2,019,860
Total Expenses	\$ 13,816,472	\$ 15,154,767	\$ 17,581,770	\$ 16,097,650	\$ 19,308,890

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	5,969,024	6,627,548	7,248,190	7,184,460	8,472,470
Supplies & Contractual	7,847,448	8,527,219	10,333,580	8,913,190	10,836,420
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 13,816,472	\$ 15,154,767	\$ 17,581,770	\$ 16,097,650	\$ 19,308,890

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	15,222,076	15,366,365	16,277,000	16,370,000	20,295,000
Transfers In	-	2,500,000	-	-	-
Total Sources	\$ 15,222,076	\$ 17,866,365	\$ 16,277,000	\$ 16,370,000	\$ 20,295,000
Total Expenses	13,816,472	15,154,767	17,581,770	16,097,650	19,308,890
Transfers Out	1,861,815	3,964,920	6,298,090	3,278,370	4,394,464
Total Uses	\$ 15,678,287	\$ 19,119,687	\$ 23,879,860	\$ 19,376,020	\$ 23,703,354
Net Operating Result	\$ (456,211)	\$ (1,253,322)	\$ (7,602,860)	\$ (3,006,020)	\$ (3,408,354)

PURPOSE STATEMENT

Environmental Services Commercial Collections provides refuse and recycling collection for commercial businesses within the Town.

ACCOMPLISHMENTS FY 2022

- ◆ Completed rate and fee study
- ◆ Improved access for Roll Off services by adjusting rental time frames
- ◆ Installed new GPS and routing technology in collection vehicles
- ◆ Moved towards paperless routing






OBJECTIVES FY 2023

Exceptional Built Environment

- ◆ Continue focus on safety training for all team members
- ◆ Continue implementation of GPS and routing software
- ◆ Implement program for auditing containers on collection routes
- ◆ Develop commercial service area boundaries

BUDGET NOTES

There were no FTE added in FY 2023. The Supplies and Contractual budget increased due to tonnage and tipping costs, disposal fees, and repair and maintenance. There is a \$50,000 one-time purchase of waste containers.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Tons of Refuse Collected	17,804	17,671	18,587	19,144	19,000
	Tons of Cardboard Collected	645	633	640	660	650
	Recycling Rate - Diversion	3.50%	3.46%	3.36%	3.33%	3.40%
	Roll Off Serviced	2,644	2,783	2,929	3,100	3,000
	Roll-off Collections (tons)	10,780	12,441	15,000	15,500	15,000

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	0.44	0.44	0.44	0.44	0.44
Commercial Collections	6.00	6.00	6.00	6.00	6.00
Commercial Rolloffs	2.00	2.00	2.00	2.00	2.00
Total Personnel	8.44	8.44	8.44	8.44	8.44

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	82,778	78,607	76,950	69,925	77,360
Commercial Collections	1,310,341	1,348,107	1,497,990	1,500,862	1,691,710
Commercial Rolloffs	746,842	853,170	821,250	747,958	991,460
Non-Departmental	18,023	18,123	294,450	42,000	370,010
Total Expenses	\$ 2,157,984	\$ 2,298,007	\$ 2,690,640	\$ 2,360,745	\$ 3,130,540

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	730,004	811,604	835,240	781,190	985,950
Supplies & Contractual	1,267,968	1,318,150	1,855,400	1,579,555	2,144,590
Capital Outlay	160,012	168,253	-	-	-
Total Expenses	\$ 2,157,984	\$ 2,298,007	\$ 2,690,640	\$ 2,360,745	\$ 3,130,540

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	2,678,140	2,752,682	2,797,000	2,973,000	3,395,000
Transfers In	-	200,000	-	-	-
Total Sources	\$ 2,678,140	\$ 2,952,682	\$ 2,797,000	\$ 2,973,000	\$ 3,395,000
Total Expenses	2,157,984	2,298,007	2,690,640	2,360,745	3,130,540
Transfers Out	621,196	1,303,867	734,020	572,948	644,799
Total Uses	\$ 2,779,180	\$ 3,601,874	\$ 3,424,660	\$ 2,933,693	\$ 3,775,339
Net Operating Result	\$ (101,040)	\$ (649,192)	\$ (627,660)	\$ 39,307	\$ (380,339)

PURPOSE STATEMENT

Environmental compliance houses operations for storm water, air quality, and street cleaning. These operations keep the Town of Gilbert in compliance with federal, state, and county government guidelines.

ACCOMPLISHMENTS FY 2022

- ◆ Continued to train and educate fleet at both north and south yards on the Spill Prevention Control and Counter Measure Plan to remain in compliance
- ◆ Continued to Inspect 25% and clean 15% of the Stormwater infrastructure
- ◆ Continued to work on the Green Gilbert initiative with restaurants and businesses in Gilbert
- ◆ Inspected 100% of Gilbert’s drywells and perform maintenance as required for compliance
- ◆ Continued to train and educate 100% of field staff on Illicit Discharge Detection and Elimination
- ◆ Educated Gilbert’s citizens on pollution prevention through classes, events, HOA meetings, and website development
- ◆ Created and updated satellite facilities to collect universal waste

OBJECTIVES FY 2023

Prosperous Community






- ◆ Continue to work on the Green Gilbert initiative with businesses in Gilbert
- ◆ Educate Gilbert’s residents on pollution prevention through classes, events, HOA meetings, and website development. Increase event presence to 15

Exceptional Built Environment

- ◆ Continue to train and educate fleet in both north and south yards on the Spill Prevention Control and Counter Measure Plan to remain in compliance
- ◆ Continue to Inspect 25% and increase cleaning to 20% of Stormwater infrastructure per MS4 Permit
- ◆ Inspect 100% of Gilbert’s drywells and perform maintenance as required for compliance
- ◆ Continue to train and educate 100% of field staff on Illicit Discharge Detection and Elimination
- ◆ Maintain internal satellite facilities to collect hazardous materials

BUDGET NOTES

The FY 2023 budget for Environmental Compliance increased due to stormwater infrastructure repair and maintenance cost. The budget also includes a one-time purchase for a hazardous material structure to stage and store hazardous waste.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Percentage of Stormwater infrastructure inspected and cleaned	25%/16%	25%/19%	25%/15%	25%/15%	25%/15%
	Record and Report All Illicit Discharges in the Town of Gilbert	100%	100%	100%	100%	100%
	Train and Educate Fleet Staff on the Spill Prevention Control and Countermeasure Plan	80%	85%	80%	100%	100%
	Train and Educate 75% of Field Staff on Illicit Discharge Detection and Elimination	75%	75%	75%	75%	75%
	Educate Gilbert’s Citizens on Pollution Prevention Through Various Events	8	8	8	15	18

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	0.00	0.00	0.00	0.00	0.00
Street Cleaning	6.34	6.34	6.34	6.34	6.34
Storm Water	5.75	6.25	6.25	6.25	6.25
Total Personnel	12.09	12.59	12.59	12.59	12.59

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Administration	27,054	28,233	57,680	57,680	71,610
Street Cleaning	833,184	898,972	875,860	846,140	923,630
Storm Water	760,767	995,670	818,900	834,530	1,097,680
Non-Departmental	18,702	16,211	277,900	42,000	355,570
Total Expenses	\$ 1,639,707	\$ 1,939,086	\$ 2,030,340	\$ 1,780,350	\$ 2,448,490

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	935,700	923,716	1,025,010	952,950	1,161,160
Supplies & Contractual	704,007	983,666	967,330	789,400	1,287,330
Capital Outlay	-	31,704	38,000	38,000	-
Total Expenses	\$ 1,639,707	\$ 1,939,086	\$ 2,030,340	\$ 1,780,350	\$ 2,448,490

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	4,499,000	4,585,384	5,058,000	4,555,000	4,840,000
Transfers In	-	-	-	-	-
Total Sources	\$ 4,499,000	\$ 4,585,384	\$ 5,058,000	\$ 4,555,000	\$ 4,840,000
Total Expenses	1,639,707	1,939,086	2,030,340	1,780,350	2,448,490
Transfers Out	2,660,781	2,390,807	3,628,510	2,778,374	3,436,440
Total Uses	\$ 4,300,488	\$ 4,329,893	\$ 5,658,850	\$ 4,558,724	\$ 5,884,930
Net Operating Result	\$ 198,512	\$ 255,491	\$ (600,850)	\$ (3,724)	\$ (1,044,930)

Internal Service Funds

Internal Service Funds Summary

Fleet Maintenance

Health Self Insurance

Dental Self Insurance

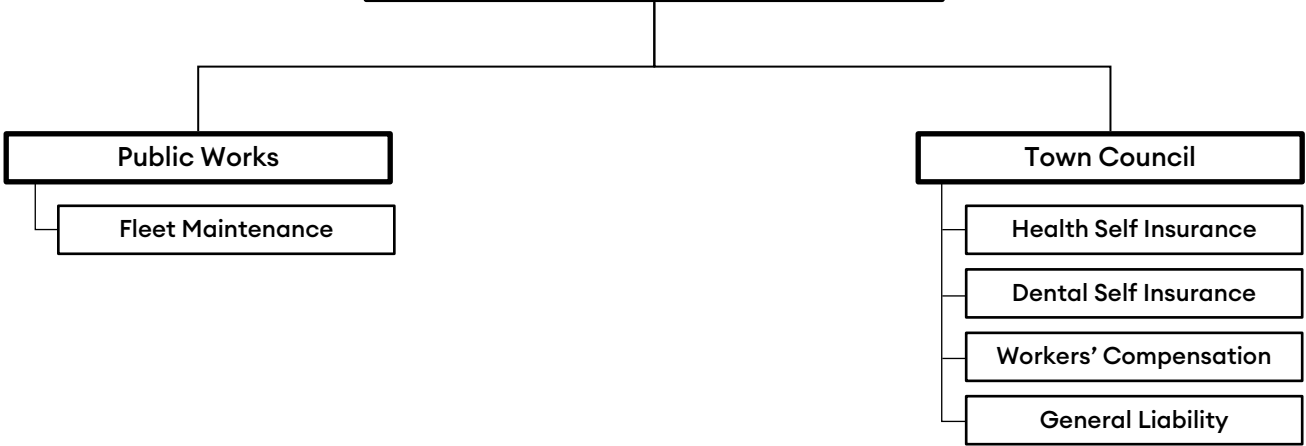
Workers' Compensation

General Liability



Shaping a new
tomorrow, today.

INTERNAL SERVICE FUNDS



FUND DESCRIPTION

The Internal Service Funds (ISF) provide a method to charge the internal user of services based on their use. The concept is the same as enterprise funds, except the customers are internal. The goal of these funds is to allocate 100% of the cost of the service to the appropriate internal users. Gilbert has set up the following internal service funds:

Fleet Maintenance - Maintenance of all passenger vehicles

Health Self Insurance - Accounting for self-insurance for health coverage under direction of a trust board

Dental Self Insurance - Accounting for self-insurance for dental coverage under direction of a trust board

Workers' Compensation - Accounting for self-insurance for workers' compensation claims under the direction of a trust board

General Liability - Accounting for the general liability claims under the direction of a trust board and Risk Manager

FUND INFORMATION

Fleet Maintenance undergoes a rate review annually. This year, the recommended hourly rate is \$111.86 per hour. The hourly rate is calculated based on the total labor-related budget amounts divided by an estimate of productive hours. A percentage is added to the sale of parts to cover the cost of shop and operating supplies. The parts mark-up percentage is 30%. Fuel has a mark-up of \$.17 cents per gallon, for diesel and unleaded, to cover the cost of maintaining and replacing the fueling system. Compressed natural gas has a mark-up of \$.32 per diesel gallon equivalent. Outside services has a 10% markup.

Health Self Insurance accounts for costs of health insurance. All contributions are deposited into this fund, and claims are paid as approved by the third-party administrator. The Town of Gilbert medical plan was created July 1, 2003. The plan is self-funded and administered by Aetna.

Dental Self Insurance accounts for costs of dental insurance. All contributions are deposited in this fund. The Dental Self Insurance Fund was created July 1, 2010. The plan is self-funded and administered by Delta Dental.

Workers' Compensation accounts for the cost of workers' compensation claims. All contributions are deposited into the fund and claims are paid as approved by the third-party administrator, Corvel Corporation. The Town of Gilbert Workers' Compensation fund was created July 1, 2020.

General Liability accounts for the cost of claims and liability insurance premiums. The Town of Gilbert General Liability fund was created July 1, 2022.

ORGANIZATIONAL FOCUS AREAS

These icons indicate the organizational focus areas addressed throughout the ISF Funds.

Prosperous
Community



Strong Economy



Exceptional Built
Environment



PERSONNEL BY DIVISION	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Fleet Maintenance	26.00	26.00	26.00	26.00	29.00
Health Self Insurance	0.00	0.00	0.00	0.00	0.00
Dental Self Insurance	0.00	0.00	0.00	0.00	0.00
Workers' Compensation	0.00	0.00	0.00	1.00	1.00
General Liability	0.00	0.00	0.00	0.00	1.00
Total Personnel	26.00	26.00	26.00	27.00	31.00

EXPENSES BY DIVISION	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Fleet Maintenance	6,786,175	7,683,086	8,678,900	8,026,350	9,623,200
Health Self Insurance	20,383,350	20,501,107	20,088,280	26,212,640	22,973,840
Dental Self Insurance	1,071,868	1,221,441	1,372,000	1,283,630	1,570,000
Workers' Compensation	-	841,212	2,234,500	2,968,350	3,123,530
General Liability	-	-	-	-	4,348,490
Total Expenses	\$ 28,241,393	\$ 30,246,846	\$ 32,373,680	\$ 38,490,970	\$ 41,639,060

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	2,126,707	2,378,245	2,483,730	2,382,050	3,250,440
Supplies & Contractual	26,114,686	27,819,542	29,803,950	36,100,230	38,313,620
Capital Outlay	-	49,059	86,000	8,690	75,000
Total Expenses	\$ 28,241,393	\$ 30,246,846	\$ 32,373,680	\$ 38,490,970	\$ 41,639,060

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	30,499,465	33,263,771	32,235,000	38,255,000	39,210,490
Transfers In	-	-	-	2,000,000	1,500,000
Total Sources	\$ 30,499,465	\$ 33,263,771	\$ 32,235,000	\$ 40,255,000	\$ 40,710,490
Total Expenses	28,241,393	30,246,846	32,373,680	38,490,970	41,639,060
Transfers Out	417,000	50,000	307,420	300,000	421,420
Total Uses	\$ 28,658,393	\$ 30,296,846	\$ 32,681,100	\$ 38,790,970	\$ 42,060,480
Net Operating Result	\$ 1,841,072	\$ 2,966,925	\$ (446,100)	\$ 1,464,030	\$ (1,349,990)

PURPOSE STATEMENT

To provide vehicle and equipment maintenance, repair, acquisition, get-ready, and end-of life disposition in a cost-effective manner, while ensuring maximum availability for duty and extending vehicle life through a proactive preventative maintenance program.

ACCOMPLISHMENTS FY 2022

- ◆ Completed sourcing and procurement of 78 replacement/additional vehicles & equipment totaling over \$7M
- ◆ Increased the Fleet Technician headcount from thirteen (13) to fifteen (15), the first Fleet headcount change in 10+ years
- ◆ Added a dedicated Parts Technician as well as one (1) additional Fire Apparatus Technician to the Fleet team to increase Fire Dept support
- ◆ Yielded over \$335,000 in auction proceeds from the decommissioning and sale of vehicles/equipment that had reached end of service life
- ◆ Completed design and commenced construction for the CNG maintenance safety retrofits at the SASC shop
- ◆ Completed vendor selection process and identified a new Fleet Management Information System (FMIS)





OBJECTIVES FY 2023

Exceptional Built Environment

- ◆ Identify strategy and implementation plan to further expand on the Town's alternative fueled vehicles
- ◆ Complete implementation of the new Fleet Management Information System (FMIS)
- ◆ Commence construction project to replace NASC aging Underground Fuel Storage tanks

BUDGET NOTES

For FY 2023 Fleet Maintenance added new FTEs for two Fleet Technicians and one Fleet Analyst. The department's budget has also increased due to increased costs for fuel, auto parts, and repair and maintenance services.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Technician Productivity Ratio	65.45%	60.68%	70.00%	>70.00%	>70.00%
	Total Number of Work Orders Processed	8,193	8,109	8,042	>8,000	>8,000
	Scheduled vs Unscheduled Maintenance	56%/44%	58%/42%	60%/40%	70%/30%	70%/30%
	Total Number of Vehicles/Equipment Supported	902	973	1,003	>1000	>1000

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Fleet Maintenance	26.00	26.00	26.00	26.00	29.00
Total Personnel	26.00	26.00	26.00	26.00	29.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Fleet Maintenance	6,786,175	7,683,086	8,678,900	8,026,350	9,623,200
Total Expenses	\$ 6,786,175	\$ 7,683,086	\$ 8,678,900	\$ 8,026,350	\$ 9,623,200

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	2,126,707	2,344,349	2,374,700	2,198,240	2,910,250
Supplies & Contractual	4,659,468	5,289,678	6,218,200	5,819,420	6,637,950
Capital Outlay	-	49,059	86,000	8,690	75,000
Total Expenses	\$ 6,786,175	\$ 7,683,086	\$ 8,678,900	\$ 8,026,350	\$ 9,623,200

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	7,184,488	8,030,229	8,910,000	9,025,000	9,400,000
Transfers In	-	-	-	-	-
Total Sources	\$ 7,184,488	\$ 8,030,229	\$ 8,910,000	\$ 9,025,000	\$ 9,400,000
Total Expenses	6,786,175	7,683,086	8,678,900	8,026,350	9,623,200
Transfers Out	417,000	50,000	307,420	300,000	421,420
Total Uses	\$ 7,203,175	\$ 7,733,086	\$ 8,986,320	\$ 8,326,350	\$ 10,044,620
Net Operating Result	\$ (18,687)	\$ 297,143	\$ (76,320)	\$ 698,650	\$ (644,620)

PURPOSE STATEMENT

The Health Self Insurance Fund provides financing for health benefits for employees, dependents, and eligible members under retiree and Consolidated Omnibus Budget Reconciliation Act (COBRA) continuation through an Exclusive Provider Organization (EPO) network.

ACCOMPLISHMENTS FY 2022

- ◆ Minimal increase of 3% for health premiums
- ◆ Increased wellness engagement by 350%
- ◆ Supported Flu and COVID-19 vaccine clinics for Town employees and families
- ◆ Provided onsite wellness fair
- ◆ Received Employer Resiliency Recognition from Wellness Council of Arizona (WELCOAZ)
- ◆ Expanded number of therapy visits per year from 30 – 50
- ◆ Changed EAP provider for improved service, reduced costs, and longer rate guarantee






OBJECTIVES FY 2023

Prosperous Community

- ◆ Maintain a minimum fund balance
- ◆ Provide a competitive benefit package to Town employees and provide education in order to improve utilization and understanding of benefits
- ◆ Maintain wellness award status
- ◆ Implement biometric screenings for employees
- ◆ Conduct Request for Proposal process (RFP) for Third-Party Administrator for health plan

BUDGET NOTES

Gilbert offers two plans: Preferred and Banner Select (Narrow Network). For FY 2023, Gilbert was experiencing high claims costs and increased the premiums by 3% to help balance the fund. Council authorized the use of \$2m in CARES funding to support the health fund. A Limited Term Agreement (LTA) is included in the Health Self Insurance budget to oversee the wellness component of the fund.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Average Total Plan Cost (Expense per Participating Employee per Month) (Industry Average \$1,486)	\$1,127	\$1,267	\$1,387	\$1,525	<\$1,466
	Average Actual Total Premium per Employee per Month (Industry Average \$380)	\$188	\$188	\$194	\$204	<\$380
	Average Actual Town Premium Contribution per Employee per Month (Industry Average \$958)	\$976	\$976	\$1,005	\$1,055	<\$956
	Health Plan Participants	1,286	1,295	1,353	1,414	N/A
	Reserve in Excess of Established Incurred but Not Reported (IBNR) Claims	\$8.40M	\$6.70M	\$9.07M	\$7.03M	N/A

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Health Self Insurance	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Health Self Insurance	20,383,350	20,501,107	20,088,280	26,212,640	22,973,840
Total Expenses	\$ 20,383,350	\$ 20,501,107	\$ 20,088,280	\$ 26,212,640	\$ 22,973,840

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	-	33,896	109,030	100,060	113,370
Supplies & Contractual	20,383,350	20,467,211	19,979,250	26,112,580	22,860,470
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 20,383,350	\$ 20,501,107	\$ 20,088,280	\$ 26,212,640	\$ 22,973,840

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	21,957,171	21,329,647	19,460,000	24,685,000	20,920,000
Transfers In	-	-	-	2,000,000	-
Total Sources	\$ 21,957,171	\$ 21,329,647	\$ 19,460,000	\$ 26,685,000	\$ 20,920,000
Total Expenses	20,383,350	20,501,107	20,088,280	26,212,640	22,973,840
Transfers Out	-	-	-	-	-
Total Uses	\$ 20,383,350	\$ 20,501,107	\$ 20,088,280	\$ 26,212,640	\$ 22,973,840
Net Operating Result	\$ 1,573,821	\$ 828,540	\$ (628,280)	\$ 472,360	\$ (2,053,840)

PURPOSE STATEMENT

The Dental Self Insurance Fund provides financing for dental benefits for Town employees, their dependents, and eligible members under retiree and Consolidated Omnibus Budget Reconciliation Act (COBRA) continuation.

ACCOMPLISHMENTS FY 2022

- ◆ Sufficient premiums to pay plan expenses
- ◆ Maintained plan with 5% decrease to premiums





OBJECTIVES FY 2023

Prosperous Community

- ◆ Increase preventive visits by 10%
- ◆ Increase education around dental health
- ◆ Decrease premiums by an additional 5%

BUDGET NOTES

The contribution rate for dental premiums is shared between the Town of Gilbert and employees. The Town of Gilbert contribution rate for dental premiums is 80% of the total premium (both single and family coverage). Employees pay 20% of the premium. Retirees and COBRA participants are responsible for full premium costs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Average Total Plan Cost (Expense per Participating Employee per Month) (Industry Average \$62 to \$95)	\$73	\$70	\$80	\$91	<\$95
	Average Actual Premium per Employee per Month (Industry Average \$34)	\$18	\$18	\$17	\$16	<\$34
	Average Actual Town Premium Contribution per Employee per Month (Industry Average \$42)	\$73	\$73	\$69	\$67	<\$42
	Dental Plan Participants	1,275	1,290	1,353	1,418	N/A

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Dental Self Insurance	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Dental Self Insurance	1,071,868	1,221,441	1,372,000	1,283,630	1,570,000
Total Expenses	\$ 1,071,868	\$ 1,221,441	\$ 1,372,000	\$ 1,283,630	\$ 1,570,000

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	-	-	-	-	-
Supplies & Contractual	1,071,868	1,221,441	1,372,000	1,283,630	1,570,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,071,868	\$ 1,221,441	\$ 1,372,000	\$ 1,283,630	\$ 1,570,000

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	1,357,806	1,398,850	1,365,000	1,284,000	1,282,000
Transfers In	-	-	-	-	-
Total Sources	\$ 1,357,806	\$ 1,398,850	\$ 1,365,000	\$ 1,284,000	\$ 1,282,000
Total Expenses	1,071,868	1,221,441	1,372,000	1,283,630	1,570,000
Transfers Out	-	-	-	-	-
Total Uses	\$ 1,071,868	\$ 1,221,441	\$ 1,372,000	\$ 1,283,630	\$ 1,570,000
Net Operating Result	\$ 285,938	\$ 177,409	\$ (7,000)	\$ 370	\$ (288,000)

PURPOSE STATEMENT

The Workers' Compensation Self Insurance Fund provides for a cost-effective Occupational Safety & Health Act (OSHA) program and ensures that the program is in compliance with all state and federal OSHA requirements.

ACCOMPLISHMENTS FY 2022

- ◆ Maintained modified work accommodations goal of within 3-days of injury
- ◆ Employee named Rehabilitant of the Year by Arizona Workers' Compensation Claims Association (AWCCA)
- ◆ Collaborated with Wellness Coordinator for safety in Fire Academy

OBJECTIVES FY 2023



Prosperous Community

- ◆ Monitor and affect the number of lost days through an aggressive Return to Work/Modified Duty program
- ◆ Reduce the number of OSHA recordable injuries through an aggressive safety and education program
- ◆ Identify necessary reserve amount to remove the Letter of Credit requirement from the Industrial Commission of Arizona
- ◆ Collaborate with Wellness Coordinator for safety in Police Academy

BUDGET NOTES

The Workers' Compensation Self Insurance Fund was implemented in FY 2021. Prior to this time the workers' compensation plan was fully insured through a workers' compensation company.

The Town is working to build up a minimum fund balance for the workers' compensation fund.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	OSHA Recordable Injuries	81	100	90	90	<90
	Lost Days Due to Injury	677	1,524	350	450	<450

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Workers' Compensation	0.00	0.00	0.00	1.00	1.00
Total Personnel	0.00	0.00	0.00	1.00	1.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Workers' Compensation	-	841,212	2,234,500	2,968,350	3,123,530
Total Expenses	\$ -	\$ 841,212	\$ 2,234,500	\$ 2,968,350	\$ 3,123,530

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	-	-	-	83,750	94,120
Supplies & Contractual	-	841,212	2,234,500	2,884,600	3,029,410
Capital Outlay	-	-	-	-	-
Total Expenses	\$ -	\$ 841,212	\$ 2,234,500	\$ 2,968,350	\$ 3,123,530

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	-	2,505,045	2,500,000	3,261,000	3,260,000
Transfers In	-	-	-	-	-
Total Sources	\$ -	\$ 2,505,045	\$ 2,500,000	\$ 3,261,000	\$ 3,260,000
Total Expenses	-	841,212	2,234,500	2,968,350	3,123,530
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ 841,212	\$ 2,234,500	\$ 2,968,350	\$ 3,123,530
Net Operating Result	\$ -	\$ 1,663,833	\$ 265,500	\$ 292,650	\$ 136,470

PURPOSE STATEMENT

The purpose of the General Liability Trust Fund is to provide funding for all costs related to the management and administration of costs related to the payment of losses and claims against the Town of Gilbert and to ensure the Town is in compliance with state requirements.

ACCOMPLISHMENTS FY 2022

- ◆ Created General Liability Trust in June 2022, effective 7/1/2022






OBJECTIVES FY 2023

Prosperous Community

- ◆ Monitor loss trends and make suggestions to reduce losses
- ◆ Oversee the risk management program with the Town's Self-Insured Trust Board and annual audit of expenses
- ◆ Complete RFP for Insurance Broker
- ◆ Procure insurance for FY2023 and FY2024
- ◆ Ensure trust maintains adequate funding to pay for any claim related expenses and insurance premiums
- ◆ Provide monthly reporting on payments

BUDGET NOTES

\$1.5 million was transferred in from the General Fund for a start up fund balance.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	Claims made against Risk Management Trust	N/A	N/A	N/A	\$8.6M	N/A
	Claims paid by Risk Management Trust	N/A	N/A	N/A	\$210K	N/A
	Number of Claims Made	N/A	N/A	N/A	115	N/A
	Number of Claims Closed with Payment	N/A	N/A	N/A	52	N/A
	Number of Claims Closed without Payment	N/A	N/A	N/A	44	N/A

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
General Liability	0.00	0.00	0.00	0.00	1.00
Total Personnel	0.00	0.00	0.00	0.00	1.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
General Liability	-	-	-	-	4,348,490
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 4,348,490

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	-	-	-	-	132,700
Supplies & Contractual	-	-	-	-	4,215,790
Capital Outlay	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 4,348,490

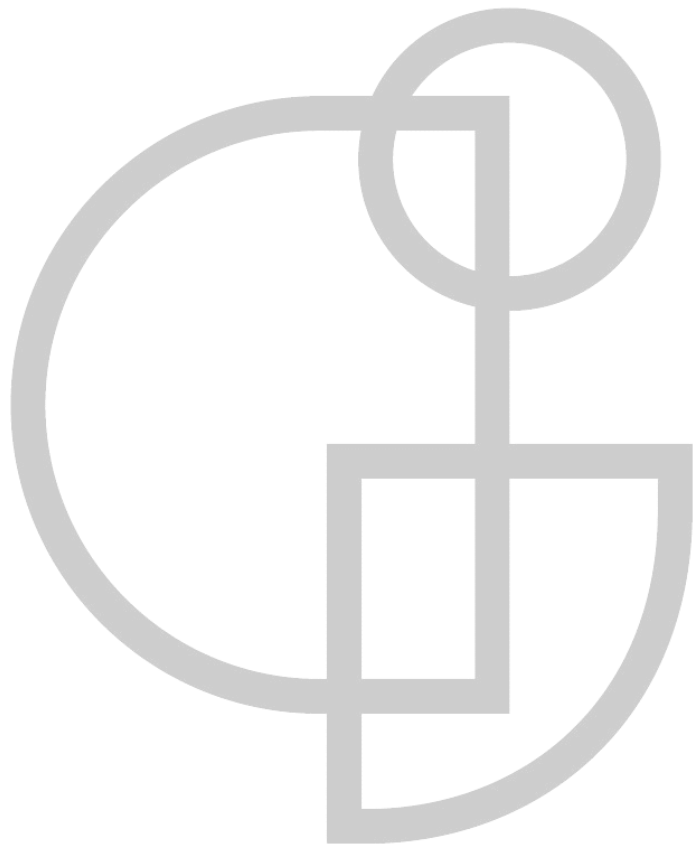
OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	-	-	-	-	4,348,490
Transfers In	-	-	-	-	1,500,000
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ 5,848,490
Total Expenses	-	-	-	-	4,348,490
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ 4,348,490
Net Operating Result	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

Replacement Funds

Replacement Funds



Shaping a new
tomorrow, today.



FUNDS DESCRIPTION

Replacement Funds are savings accounts for replacement of rolling stock, equipment, and/or infrastructure. Gilbert established replacement funds to account for the use of the assets over time, to provide for the interim period between high-growth and build out, and to reduce the intergenerational inequities of future generations replacing the infrastructure “used up” by the previous generation. If funds were not available for replacement, substantial fee increases might be necessary and/or debt issued unnecessarily, which increases the cost of replacement by the cost of interest and related debt issuance. The Council decided to fund the Replacement Funds for the replacement value of rolling stock and equipment in FY 2006. The intent of this decision was to ensure that the amount deposited in the replacement fund, in addition to the residual value of the asset sold would be sufficient to purchase a replacement asset.

FUND INFORMATION

General Repair and Replacement – Gilbert established the General Equipment Replacement Fund in FY 2002. The General Fund makes contributions to the General Equipment Replacement Fund based on the useful life of the rolling stock and equipment. Future rolling stock and equipment replacements will be purchased through this fund. In FY 2021, Gilbert began expanding the Repair and Replacement Fund to include infrastructure, as well as rolling stock.

Streets Equipment Replacement – Gilbert established the Streets Equipment Replacement Fund in FY 2002. The Roadway and Maintenance Fund makes contributions to the Streets Equipment Replacement Fund based on the useful life of the rolling stock and equipment. Future rolling stock and equipment replacements will be purchased through this fund.

Ambulance Service Replacement – Gilbert established the Ambulance Service Replacement Fund in FY 2021. The Ambulance Service Fund makes contributions to the Ambulance Service Replacement Fund based on the useful life of the rolling stock and equipment. Future rolling stock and equipment replacements will be purchased through this fund.

Water Repair and Replacement – Gilbert established a Water Repair and Replacement Fund in FY 2004 to annually set aside the cost of using assets over their useful life. It is the intention to use this funding in the future to replace infrastructure that benefits the community as a whole such as wells, larger diameters water mains, reservoirs, and treatment facilities. The Water Repair and Replacement Fund includes a fleet replacement component.

Wastewater Repair and Replacement – Gilbert established a Wastewater Repair and Replacement Fund in FY 2004 to annually set aside the cost of using assets over the life of the assets. It is the intention to use this funding in the future to replace infrastructure that benefits the community as a whole, such as lift stations, larger diameter wastewater mains, reclaimed water reservoirs, and wastewater treatment facilities. The Wastewater Repair and Replacement Fund also includes a fleet replacement component.

Environmental Services Residential Equipment Replacement – The Environmental Services Residential Fund makes contributions to the Environmental Services Residential Equipment Replacement Fund based on the useful life of the infrastructure and rolling stock assets, in order to finance future replacement. This structure evens out the cash flow in the operating fund and provides better cost information upon which to base user

fees. The FY 2019 contributions decreased with the creation of the new Environmental Compliance Fund and corresponding Equipment Replacement Fund.

Environmental Services Commercial Equipment Replacement – The Environmental Services Commercial Fund makes contributions to the Environmental Services Commercial Equipment Replacement Fund based on the useful life of the infrastructure and rolling stock to finance future replacement. This structure evens out the cash flow in the operating fund and provides better cost information upon which to base user fees.

Environmental Compliance Repair and Replacement – Gilbert established the Environmental Compliance Repair and Replacement Fund in FY 2019. The Environmental Compliance Fund will make contributions to the Environmental Compliance Repair and Replacement Fund based on the useful life of the Storm Water infrastructure, as well as the Street Cleaning rolling stock and equipment.

Fleet Maintenance Equipment Replacement – Fleet Maintenance charges internal customers for service rendered. A portion of this internal charge includes funding for replacement of the fuel and compressed natural gas system, facility space, and certain equipment. The funding is then transferred to the Fleet Maintenance Equipment Replacement Fund for future replacement of Fleet assets.

The anticipated fund balance as of July 1, 2022 for each replacement fund is listed below.

Fund	Fund Balance
General	\$ 33,945,952
Streets	7,245,340
Ambulance Service	242,350
Water	94,749,217
Wastewater	62,905,886
Environmental Services - Residential	2,180,290
Environmental Services - Commercial	1,466,330
Environmental Compliance	8,764,590
Fleet Maintenance	1,219,490
Total Fund Balance	\$ 212,719,445

Based on budgeted revenues and expenditures for FY 2023, the anticipated ending fund balance for each replacement fund is as follows:

Fund	Fund Balance
General	\$ 36,013,421
Streets	7,252,450
Ambulance Service	12,350
Water	49,784,151
Wastewater	2,678,744
Environmental Services - Residential	600
Environmental Services - Commercial	978,330
Environmental Compliance	8,799,590
Fleet Maintenance	(324,950)
Total Fund Balance	\$ 105,194,686

GENERAL REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	505,469	511,903	50,000	50,000	50,000
Transfers In	2,300,000	17,380,000	14,300,000	14,300,000	32,926,450
Total Sources	\$ 2,805,469	\$ 17,891,903	\$ 14,350,000	\$ 14,350,000	\$ 32,976,450
Total Expenses	2,766,182	3,943,715	10,475,840	2,501,330	12,018,450
Transfers Out	-	225,435	18,577,860	5,568,408	18,890,531
Total Uses	\$ 2,766,182	\$ 4,169,150	\$ 29,053,700	\$ 8,069,738	\$ 30,908,981
Net Operating Result	\$ 39,287	\$ 13,722,753	\$(14,703,700)	\$ 6,280,262	\$ 2,067,469

STREETS REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	283,121	148,251	20,000	20,000	20,000
Transfers In	790,000	790,000	670,000	670,000	670,000
Total Sources	\$ 1,073,121	\$ 938,251	\$ 690,000	\$ 690,000	\$ 690,000
Total Expenses	248,664	358,541	927,500	280,710	682,890
Transfers Out	-	-	-	-	-
Total Uses	\$ 248,664	\$ 358,541	\$ 927,500	\$ 280,710	\$ 682,890
Net Operating Result	\$ 824,457	\$ 579,710	\$ (237,500)	\$ 409,290	\$ 7,110

AMBULANCE SERVICE REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	-	351	-	-	-
Transfers In	-	66,000	176,000	176,000	300,000
Total Sources	\$ -	\$ 66,351	\$ 176,000	\$ 176,000	\$ 300,000
Total Expenses	-	-	-	-	530,000
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ 530,000
Net Operating Result	\$ -	\$ 66,351	\$ 176,000	\$ 176,000	\$ (230,000)

WATER REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	2,129,022	1,330,312	500,000	500,000	500,000
Transfers In	13,967,439	13,702,070	15,705,000	15,705,000	15,705,000
Total Sources	\$ 16,096,461	\$ 15,032,382	\$ 16,205,000	\$ 16,205,000	\$ 16,205,000
Total Expenses	534,640	438,968	2,986,000	138,430	2,974,070
Transfers Out	7,400,535	9,294,571	60,777,360	5,788,693	58,195,996
Total Uses	\$ 7,935,175	\$ 9,733,539	\$ 63,763,360	\$ 5,927,123	\$ 61,170,066
Net Operating Result	\$ 8,161,286	\$ 5,298,843	\$(47,558,360)	\$ 10,277,877	\$(44,965,066)

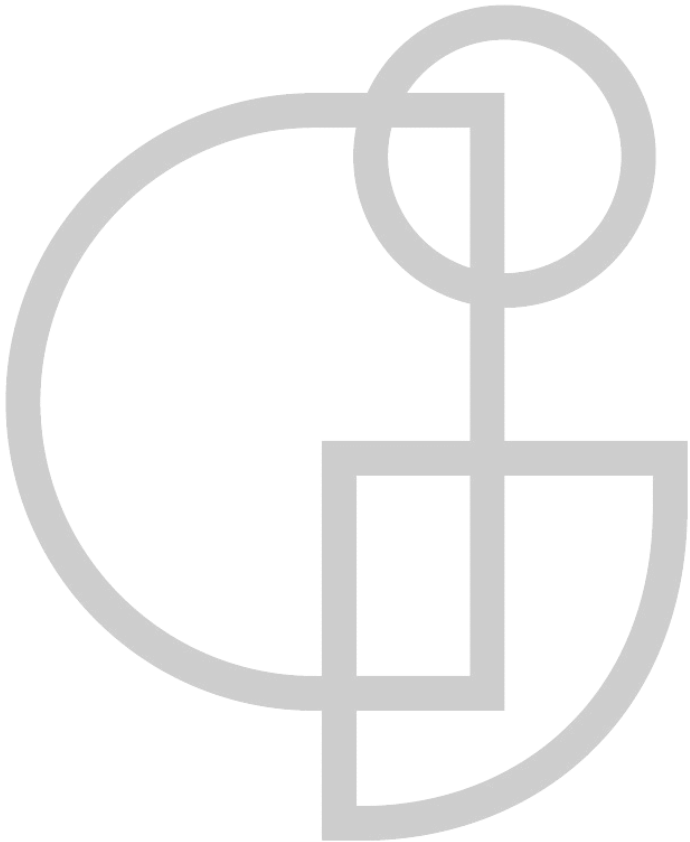
WASTEWATER REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	1,705,689	917,823	200,000	200,000	200,000
Transfers In	9,200,000	10,200,000	10,200,000	10,200,000	14,400,000
Total Sources	\$ 10,905,689	\$ 11,117,823	\$ 10,400,000	\$ 10,400,000	\$ 14,600,000
Total Expenses	917,829	659,042	4,875,250	1,210,760	5,007,300
Transfers Out	20,778,619	7,838,152	52,446,260	1,493,564	69,819,842
Total Uses	\$ 21,696,448	\$ 8,497,194	\$ 57,321,510	\$ 2,704,324	\$ 74,827,142
Net Operating Result	\$ (10,790,759)	\$ 2,620,629	\$(46,921,510)	\$ 7,695,676	\$(60,227,142)

ENVIRO SVCS RES REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	398,220	222,159	55,000	55,000	109,000
Transfers In	680,000	1,395,000	1,345,000	1,345,000	1,500,000
Total Sources	\$ 1,078,220	\$ 1,617,159	\$ 1,400,000	\$ 1,400,000	\$ 1,609,000
Total Expenses	97,076	2,477,517	5,588,400	1,799,710	3,788,690
Transfers Out	-	-	-	-	-
Total Uses	\$ 97,076	\$ 2,477,517	\$ 5,588,400	\$ 1,799,710	\$ 3,788,690
Net Operating Result	\$ 981,144	\$ (860,358)	\$ (4,188,400)	\$ (399,710)	\$ (2,179,690)

ENVIRO SVCS COMM REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	26,565	51,032	2,000	2,000	2,000
Transfers In	412,000	412,000	365,000	365,000	400,000
Total Sources	\$ 438,565	\$ 463,032	\$ 367,000	\$ 367,000	\$ 402,000
Total Expenses	-	285,749	841,000	-	890,000
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ 285,749	\$ 841,000	\$ -	\$ 890,000
Net Operating Result	\$ 438,565	\$ 177,283	\$ (474,000)	\$ 367,000	\$ (488,000)

ENVIRO COMPLIANCE REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	105,062	648,087	5,000	5,000	5,000
Transfers In	2,535,000	2,245,000	2,500,000	2,500,000	2,500,000
Total Sources	\$ 2,640,062	\$ 2,893,087	\$ 2,505,000	\$ 2,505,000	\$ 2,505,000
Total Expenses	134,818	741,364	1,645,000	945,000	500,000
Transfers Out	-	-	1,883,000	-	1,970,000
Total Uses	\$ 134,818	\$ 741,364	\$ 3,528,000	\$ 945,000	\$ 2,470,000
Net Operating Result	\$ 2,505,244	\$ 2,151,723	\$ (1,023,000)	\$ 1,560,000	\$ 35,000

FLEET MAINTENANCE REPLACEMENT FUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	6,667	8,323	1,000	1,000	1,000
Transfers In	417,000	50,000	300,000	300,000	300,000
Total Sources	\$ 423,667	\$ 58,323	\$ 301,000	\$ 301,000	\$ 301,000
Total Expenses	66,690	79,102	420,700	94,700	511,700
Transfers Out	4,906	356	1,163,740	-	1,333,740
Total Uses	\$ 71,596	\$ 79,458	\$ 1,584,440	\$ 94,700	\$ 1,845,440
Net Operating Result	\$ 352,071	\$ (21,135)	\$ (1,283,440)	\$ 206,300	\$ (1,544,440)



Special Revenue

Special Revenue



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FUNDS DESCRIPTION

Special Revenue Funds are a distinct type of fund that are used to account for a specific activity. The activities range from System Development Fees to Police Impound. Each fund is treated like a separate checkbook. These funds are typically used to provide additional transparency on the use of revenues which have special restrictions.

FUND INFORMATION

Following is a brief description of each Special Revenue Fund.

Grants – The Grant Fund houses the revenues and expenses for all federal and state grant activity in Gilbert except those related to a specific capital project or the CDBG or HOME programs. All expenses related to a grant are found here. The portion of these expenses not funded with grant revenues is financed with transfers from other funds.

CDBG/HOME – The CDGB/HOME Funds include activities for federally funded programs that promote sustainable neighborhoods, repair and replace aging infrastructure, increase disability access, and promote fair housing and redevelopment activities for low to moderate areas and households.

Special Districts – These districts are established under Arizona Revised Statute to pay for street lights and parkway improvements in various areas of Gilbert. The revenue for these districts is a levy amount on the annual property tax bill of the homeowners within the district.

Police Impound – The Police Impound Fund was established as a result of Arizona Law A.R.S. 28-3511. This law requires a mandatory tow and 30-day impound of vehicles when the driver commits specific civil traffic and criminal traffic offenses. Expenditures associated with the tow program operations and administration is recorded in this fund.

Ambulance Service – The Ambulance Service Fund includes the revenues and expenditures associated with the portion of ambulance transport services operated by the Town of Gilbert.

Other Special Revenue – This category of funds includes a wide array of unique activities, each required to be accounted for separately. They are consolidated here for reporting purposes. Funds in this category include, but are not limited to, the following:

Public Safety Funds – Contributions to support awards and special activities such as victim assistance.

Confiscated Funds – Dollars provided through confiscation of property by the Police Department.

JCEF Funds – Judicial Collection Enforcement Fund is a mandatory fee established by the State of Arizona. When a defendant is placed on a payment plan or fails to appear in Civil Traffic Court, the fee is imposed. This is a restricted fund which requires prior authorization from the State through a grant process to expend funds.

Fill the Gap – This fee is mandated by the State of Arizona. The purpose is to set aside funds to assist the Municipal Court in times when there is insufficient funding for projects. This is a restricted fund which requires prior authorization from the State through a grant process to expend funds.

Court Automation Fund – When a defendant attends traffic school, 25% of the fee received is deposited into the Court Automation Fund. This is a non-restricted fund that is authorized by municipal code and statute. Historically, funding has been used to acquire necessary hardware and software, and for employee development.

Court Enhancement Fund – This fee was established to further court operations. It is assessed on a per charge basis when a fine is imposed. This is a non-restricted fund that is authorized by municipal code and statute. Historically, funding has been used for staffing needs, operational supplies, and employee development.

Santan Mitigation – Contribution from Salt River Project to offset homeowners associations' landscaping costs on subdivisions that are located next to the Santan Generating Plant.

System Development Fees – The System Development Fee Funds provide the accounting for the revenue collected from building permits to pay for various infrastructure in the community that is required due to growth.

Below is a table outlining the anticipated Special Revenue Fund balances as of June 30, 2023 based on the anticipated revenue and expenditures, including transfers, for FY 2023.

	Estimated Starting Balance	Revenue	Expense	Estimated Ending Balance
Grants	\$ -	31,488,370	31,488,370	\$ -
CDBG/HOME	\$ -	3,232,400	3,232,400	\$ -
Street Light Improvement	\$ 77,398	1,864,000	1,923,700	\$ 17,698
Parkway Improvement	\$ 190,515	1,144,890	1,316,440	\$ 18,965
Police Impound	\$ 51,480	190,000	208,470	\$ 33,010
Ambulance Service	\$ 802,870	5,200,000	5,722,590	\$ 280,280
Other Special Revenue	\$ 3,791,080	3,213,270	3,008,500	\$ 3,995,850
Traffic Signal SDF	\$ 13,765,434	1,015,000	6,076,770	\$ 8,703,664
Police SDF	\$ 2,249,846	1,505,000	1,661,114	\$ 2,093,732
Fire SDF	\$ (5,985,514)	1,500,000	2,151,729	\$ (6,637,243)
Parks and Recreation SDF	\$ 30,343,844	7,565,000	7,635,336	\$ 30,273,508
General Government SDF	\$ (1,861,010)	1,961,010	100,000	\$ -
Road Maintenance SDF	\$ 12,221,237	4,005,000	22,037,740	\$ (5,811,503)
Water SDF	\$ (4,065,596)	14,500,000	12,974,314	\$ (2,539,910)
Water Resource Fee	\$ (16,757,638)	5,000,000	4,961,124	\$ (16,718,762)
Wastewater SDF - Neely	\$ 3,615,100	505,000	4,110,926	\$ 9,174
Wastewater SDF - Greenfield	\$ 13,905,989	3,050,000	12,014,053	\$ 4,941,936

GRANTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	449,698	636,088	5,539,640	2,659,001	31,488,370
Transfers In	168,081	676,552	-	-	-
Total Sources	\$ 617,779	\$ 1,312,640	\$ 5,539,640	\$ 2,659,001	\$ 31,488,370
Total Expenses	1,046,165	884,224	5,539,640	567,060	5,310,370
Transfers Out	303,185	109,126	-	1,958,841	26,178,000
Total Uses	\$ 1,349,350	\$ 993,350	\$ 5,539,640	\$ 2,525,901	\$ 31,488,370
Net Operating Result	\$ (731,571)	\$ 319,290	\$ -	\$ 133,100	\$ -

CDBG/HOME FUNDS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	1,117,743	1,587,567	2,746,000	1,811,937	3,232,400
Transfers In	-	-	-	-	-
Total Sources	\$ 1,117,743	\$ 1,587,567	\$ 2,746,000	\$ 1,811,937	\$ 3,232,400
Total Expenses	1,082,084	1,175,806	1,360,620	1,358,900	1,779,970
Transfers Out	285,854	163,902	1,385,380	403,117	1,452,430
Total Uses	\$ 1,367,938	\$ 1,339,708	\$ 2,746,000	\$ 1,762,017	\$ 3,232,400
Net Operating Result	\$ (250,195)	\$ 247,859	\$ -	\$ 49,920	\$ -

SPECIAL DISTRICTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	2,694,188	2,747,227	2,722,180	2,722,180	3,008,890
Transfers In	11,791	-	-	-	-
Total Sources	\$ 2,705,979	\$ 2,747,227	\$ 2,722,180	\$ 2,722,180	\$ 3,008,890
Total Expenses	2,890,258	2,679,736	2,929,460	2,933,460	3,240,140
Transfers Out	-	-	-	-	-
Total Uses	\$ 2,890,258	\$ 2,679,736	\$ 2,929,460	\$ 2,933,460	\$ 3,240,140
Net Operating Result	\$ (184,279)	\$ 67,491	\$ (207,280)	\$ (211,280)	\$ (231,250)

POLICE IMPOUND	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	81,600	90,686	85,000	90,000	90,000
Transfers In	100,000	80,000	100,000	100,000	100,000
Total Sources	\$ 181,600	\$ 170,686	\$ 185,000	\$ 190,000	\$ 190,000
Total Expenses	167,695	139,287	178,580	150,010	193,470
Transfers Out	15,899	18,579	15,000	15,000	15,000
Total Uses	\$ 183,594	\$ 157,866	\$ 193,580	\$ 165,010	\$ 208,470
Net Operating Result	\$ (1,994)	\$ 12,820	\$ (8,580)	\$ 24,990	\$ (18,470)

AMBULANCE SERVICE	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	421,840	848,339	4,169,940	4,200,000	5,200,000
Transfers In	-	3,000,000	-	-	-
Total Sources	\$ 421,840	\$ 3,848,339	\$ 4,169,940	\$ 4,200,000	\$ 5,200,000
Total Expenses	424,006	2,798,095	4,493,940	4,141,110	5,042,590
Transfers Out	678	103,200	176,000	176,000	680,000
Total Uses	\$ 424,684	\$ 2,901,295	\$ 4,669,940	\$ 4,317,110	\$ 5,722,590
Net Operating Result	\$ (2,844)	\$ 947,044	\$ (500,000)	\$ (117,110)	\$ (522,590)

OTHER SPECIAL REVENUE	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	1,265,760	1,287,255	2,318,890	2,173,890	3,213,270
Transfers In	562,974	109,126	-	-	-
Total Sources	\$ 1,828,734	\$ 1,396,381	\$ 2,318,890	\$ 2,173,890	\$ 3,213,270
Total Expenses	1,289,116	1,296,093	2,989,090	1,070,600	3,008,500
Transfers Out	105	-	-	-	-
Total Uses	\$ 1,289,221	\$ 1,296,093	\$ 2,989,090	\$ 1,070,600	\$ 3,008,500
Net Operating Result	\$ 539,513	\$ 100,288	\$ (670,200)	\$ 1,103,290	\$ 204,770

SYSTEM DEVELOPMENT FEES	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	56,127,087	61,385,091	45,870,000	31,410,000	35,606,010
Transfers In	1,618,775	-	-	-	5,000,000
Total Sources	\$ 57,745,862	\$ 61,385,091	\$ 45,870,000	\$ 31,410,000	\$ 40,606,010
Total Expenses	390,637	1,622,110	1,000,640	1,000,640	766,760
Transfers Out	61,135,807	32,319,276	70,341,190	25,485,038	72,956,346
Total Uses	\$ 61,526,444	\$ 33,941,386	\$ 71,341,830	\$ 26,485,678	\$ 73,723,106
Net Operating Result	\$ (3,780,582)	\$ 27,443,705	\$ (25,471,830)	\$ 4,924,322	\$ (33,117,096)



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Other Capital Funds

Other Capital Funds Summary
Guide to the Capital Improvement Plan
Capital Improvement Plan Summary
Capital Improvement Plan Operating Impacts
Ten-Year CIP Plan by Funding Source

Street Project Locator
Streets Project Summary
Streets Project Detail

Traffic Control Project Locator
Traffic Control Project Summary
Traffic Control Project Detail

Municipal Facilities Project Locator
Municipal Facilities Project Summary
Municipal Facilities Project Detail

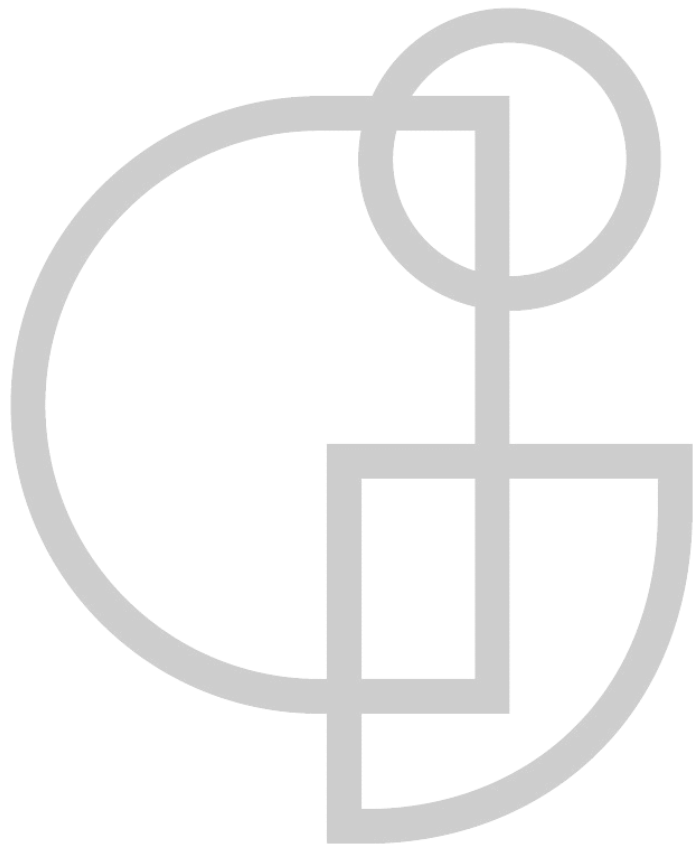
Redevelopment Project Locator
Redevelopment Project Summary
Redevelopment Project Detail

Storm Water Project Locator
Storm Water Project Summary
Storm Water Project Detail

Water Project Locator
Water Project Summary
Water Project Detail

Wastewater Project Locator
Wastewater Project Summary
Wastewater Project Detail

Parks and Recreation Project Locator
Parks and Recreation Project Summary
Parks and Recreation Project Detail



PURPOSE STATEMENT

Plan and deliver timely and cost effective; new or modernized; safe and secure quality infrastructure projects to Town standards that benefit Town residents, the general public, and operations.

ACCOMPLISHMENTS FY 2022

- ◆ Successfully supported the \$515M Transportation Bond Election which was approved by Voters in November 2021
- ◆ NWTP Upgrades and Reconstructions (WA1589) held a ground-breaking on March 1, 2022. GMP1 and GMP2 were released for construction in FY 2022 and is moving forward as expected
- ◆ Municipal Center I Renovation (MF0530) has completed 75% construction with expected operations to begin in late 2022
- ◆ Ocotillo Rd – Greenfield to Higley bridge (ST0540) completed 30% design with an Iconic Aesthetic Design Concept in place
- ◆ Completion of construction of Val Vista Dr - Appleby to Riggs (ST1120)





OBJECTIVES FY 2023

Exceptional Built Environment

- ◆ Launch 24 transportation bond projects for design and/or construction
- ◆ Completion of the Municipal Center I Renovation (MF0530)
- ◆ Begin Design of Advocacy Center (MF2490)
- ◆ Complete Germann Rd - Gilbert to Val Vista (ST1450)
- ◆ Complete Parks and Rec Master Plan Update (PR1337)

BUDGET NOTES

For FY 2023, no additional FTE were added by CIP Administration. One-time expenditures totaling \$200,000 are included in the CIP Administration budget for configuration and integration of the e-builder software. Actual revenues in FY 2020 and Adopted revenues in FY 2022 have changed from last year's publication due to the reclassification of one revenue source from Other Funding Sources to Debt Service.

Org Focus	PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Projected FY 2022	Expected FY 2023	Target
	New Projects Scoped and Cost Estimated	77	46	83	55	As Needed
	New Contracts Issued	100	100	100	115	As Needed
	Total Investment in Capital Projects (in Millions)	\$170	\$126	\$100	\$140	\$150
	Manage Active Projects	129	150	149	181	As Needed

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Capital Projects Admin	13.40	13.40	14.90	14.90	14.90
Total Personnel	13.40	13.40	14.90	14.90	14.90

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Capital Projects Admin	1,840,950	1,895,400	2,422,450	2,126,000	2,834,130
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	646,945	-	-	-	-
Outside Sources	155,729	-	-	-	-
MPC - Water System	6,762,025	15,423,209	100,268,040	10,345,706	496,687,840
MPC - Wastewater System	5,209,579	502,279	487,720	1,448	-
Redevelopment CIP	3,685,159	2,071,989	8,053,140	1,903,162	27,844,510
Streets CIP	35,513,724	45,086,629	76,536,500	12,453,456	246,780,870
Traffic Control CIP	1,511,444	3,033,101	12,123,520	2,930,838	14,383,330
Parks and Recreation CIP	34,974,016	6,943,478	12,643,560	1,051,888	21,041,500
Municipal Facilities CIP	49,416,311	26,610,181	49,753,240	7,447,428	66,151,730
Water CIP	12,891,319	13,353,841	79,955,090	7,473,017	75,076,960
Wastewater CIP	23,374,176	13,579,330	82,888,430	6,561,725	94,567,840
Storm Water CIP	-	-	2,736,000	3,524	8,009,820
Total Expenses	\$175,981,377	\$128,499,437	\$527,867,690	\$ 52,298,192	\$1,153,378,530

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	1,706,304	1,763,361	2,111,330	1,899,780	2,378,980
Supplies & Contractual	1,620,216	1,223,555	104,647,240	1,093,565	111,975,852
Capital Outlay	172,654,857	125,512,521	421,109,120	49,304,847	1,039,023,698
Total Expenses	\$175,981,377	\$128,499,437	\$527,867,690	\$ 52,298,192	\$1,153,378,530

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	120,504,709	34,648,969	229,672,450	733,621,000	143,817,130
Transfers In	161,375,078	110,683,659	324,689,480	39,825,038	553,856,560
Total Sources	\$281,879,787	\$145,332,628	\$554,361,930	\$773,446,038	\$ 697,673,690
Total Expenses	175,981,377	128,499,437	527,867,690	52,298,192	1,153,378,530
Transfers Out	87,495,605	66,369,220	69,867,950	12,154,792	251,829,429
Total Uses	\$263,476,982	\$194,868,657	\$597,735,640	\$ 64,452,984	\$1,405,207,959
Net Operating Result	\$ 18,402,805	\$ (49,536,029)	\$ (43,373,710)	\$708,993,054	\$ (707,534,269)

Capital Improvement Plan Summary

Provides the reader an overview of the Capital Improvement Plan development and adoption process, including a discussion related to the timelines and prioritization criteria that is used to effectively allocate resources for the budget year.

Projects are grouped by project type, and a summary of the ten-year plan shows planned expenditures for each of these areas:

- Streets (ST)
- Municipal Facilities (MF)
- Storm Water (SW)
- Wastewater (WW)
- Traffic (TS)
- Redevelopment (RD)
- Water (WA)
- Parks and Recreation (PR)

A summary of funding sources is also provided for the same ten-year period.

Operations/Maintenance and Revenue Impact

This section presents the expenses associated with staffing, maintaining, and operating the completed project. This information is then carried over to Gilbert’s Long-Term Financial Plan and annual operating budget to reflect the ongoing income and expenses upon project completion.

Additionally, any revenues that are generated from the completion of the project are shown.

Capital Improvement Plan – Ten-Year Plan

Projects are presented in detail by funding source, by project for the ten-year plan. The amounts shown represent the engineer’s preliminary estimate of the cost, timing of expenditures and applicable funding sources. All estimates are in today’s dollars.

Project Type Detail Sections

Summary by Project Type with Map - A detailed table of all project expenses and funding sources for the ten-year plan is presented by project type, along with a map highlighting locations for the FY 2023 projects. Following each summary and map, descriptions of each project that are included in the FY 2023 budget are presented.

Project Title - This represents a descriptive name for the requested capital project. It may name a specific building, development, section of roadway, park, or intersection, etc. Located next to the project name, a Repair and Maintenance Icon (shown right) may appear. This indicates that the purpose of the project is either repair or replacement of existing infrastructure. This demonstrates Gilbert’s commitment to maintaining existing infrastructure to reduce the overall cost of ownership and provide for more reliable service to the citizens.

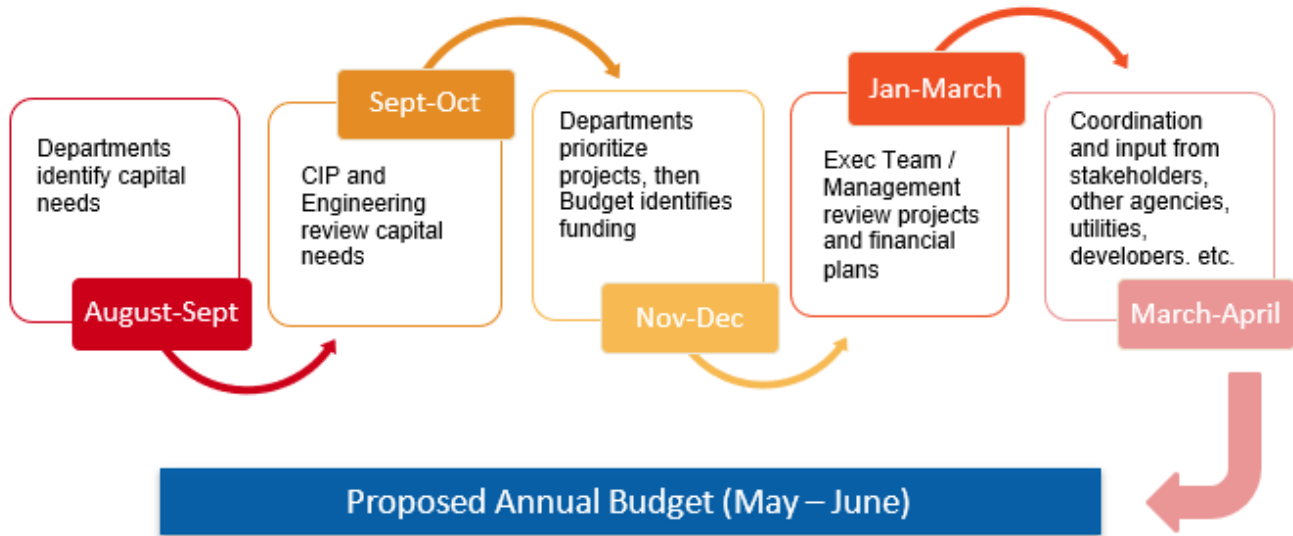


Project Description - This describes the requested capital project. The narrative generally includes a physical description of the improvements (e.g. 24,000 square-foot building, three miles of road, 12-acre park with playground equipment, etc.) and the justification for the project or alternatives to constructing the improvement.

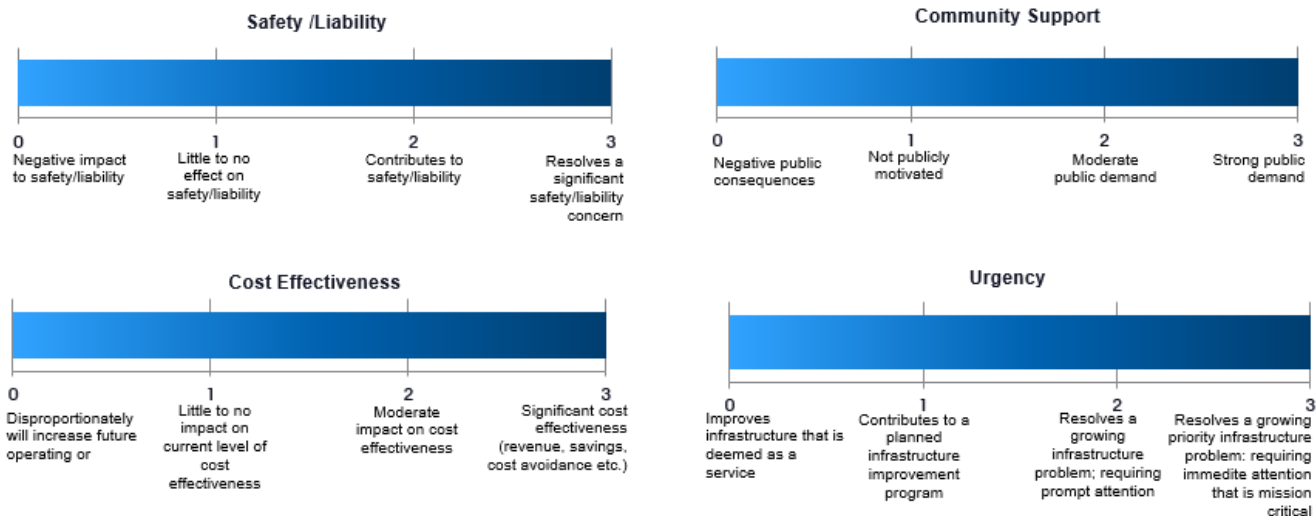
Prioritization Ranking - Each project receives a prioritization ranking score during the CIP development process. The ranking is shown in the upper right-hand corner of each project description.

The Capital Improvement planning process begins in the late summer/fall each year and follows the same development schedule as the operating budgets.

Departments identify capital needs and present the business case for their requests to the CIP/Engineering group. The Engineering group reviews the capital needs with the departments, clarifies and refines the scope of work and provides cost estimates. Once cost estimates are provided, the Management and Budget Department works with the departments to prioritize requests (discussed further in an upcoming section) and fund each project appropriately. The budget review includes a review of the capital needs in relation to the five-year plans and long-term financial planning documents. The results of the prioritization and five-year plans are utilized during Executive Team and Town Management discussions as projects are recommended or not recommended to Council for adoption in the proposed budget.



In September/October, determining the capital needs is the focus of CIP development. Departments/stakeholders review each recommended capital improvement project based on four evaluation criteria to determine which projects are the most advantageous to pursue.

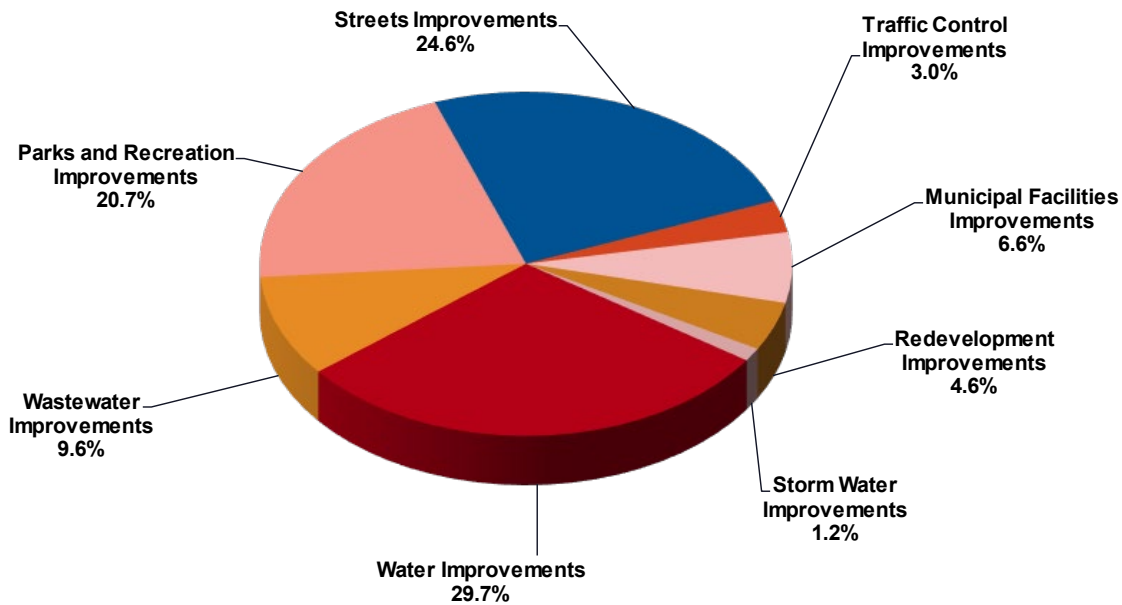


The Executive Team and Town Management provide input on how each of these scores is weighted when the total ranking is calculated. Based on this calculation, each project receives a single total project ranking score ranging from 0 to 3, with 3 being the highest possible score. The score is one of the elements that is considered in both the Executive Team and Town Management deliberations.

Upon completion of this process, the CIP is incorporated into the proposed budget, and presented to Council for consideration. The FY 2023 - 2032 Capital Improvement Plan was adopted on June 14, 2022. Only the first year of the plan (FY 2023) is funded. The other years are adopted for planning and forecasting purposes. The following is a summary of the ten-year plan. Detailed descriptions of the projects budgeted for FY 2023 are found in the pages that follow.

Capital Expenses: (1,000s)	Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10
Streets Improvements	943,342	100,192	246,779	84,430	102,591	98,663	3,143	228,665	78,879
Traffic Control Improvements	115,817	3,694	14,384	18,719	18,816	15,333	8,853	34,570	1,448
Municipal Facilities Improvements	253,675	112,299	66,192	4,259	43,718	4,623	467	14,935	7,182
Redevelopment Improvements	175,756	10,187	27,845	66,692	6,755	50,822	-	10,119	3,336
Storm Water Improvements	47,673	3	7,971	6,100	-	765	21,728	11,106	-
Water Improvements	1,140,410	71,163	571,768	78,871	13,645	39,862	13,646	177,610	173,845
Wastewater Improvements	366,662	93,445	94,560	15,016	16,308	24,231	6,194	116,908	-
Parks and Recreation Improvements	793,431	81,466	21,041	95,797	91,555	52,192	82,699	365,806	2,875
Total Capital Expenses	\$ 3,836,766	\$ 472,449	\$ 1,050,540	\$ 369,884	\$ 293,388	\$ 286,491	\$ 136,730	\$ 959,719	\$ 267,565

Capital Improvement Plan By Project Type

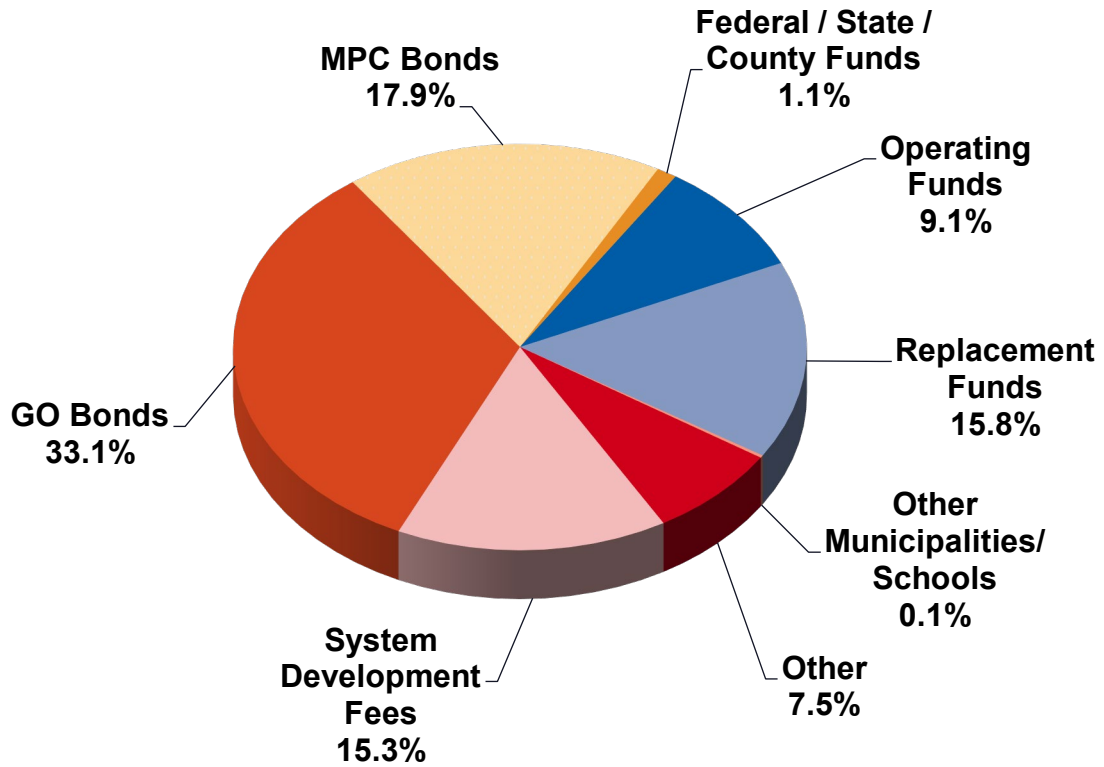




CAPITAL IMPROVEMENT PLAN SUMMARY

Capital Sources: (1,000s)	Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10
2009 PFMP Bonds	24,764	24,764	-	-	-	-	-	-	-
2022 WRMPC (Water SDF)	134,564	1,655	132,909	-	-	-	-	-	-
2022 WRMPC (Water)	98,068	1,227	96,841	-	-	-	-	-	-
2007 WRMPC Bonds	13	13	-	-	-	-	-	-	-
2018 WRMPC Bonds	43,121	43,121	-	-	-	-	-	-	-
WRMPC - Intergov Contrib	2,282	-	2,282	-	-	-	-	-	-
2016 WRMPC Bonds (SDF)	22,208	19,916	2,292	-	-	-	-	-	-
2022 WRMPC (WR SDF)	11,770	-	11,770	-	-	-	-	-	-
2022 WRMPC (Water R&R)	307,760	7,534	259,845	20,170	10,454	-	-	9,757	-
2001 GO Bonds 02-03	1	1	-	-	-	-	-	-	-
2006 GO Bonds 08	2,314	2,314	-	-	-	-	-	-	-
2007 GO Bonds 08	3,508	3,508	-	-	-	-	-	-	-
2017 GO Bonds	63,298	45,966	17,332	-	-	-	-	-	-
Potential WRMPC (Water)	36,130	-	-	36,130	-	-	-	-	-
2024 Potential P.S. Bonds	2,853	-	-	-	-	2,853	-	-	-
2020 GO Pub Safety Bonds	65,454	65,454	-	-	-	-	-	-	-
2022 GO Bonds (Transport)	533,427	-	164,892	154,937	76,016	70,627	31,931	35,024	-
2024 Potential Parks Bonds	285,960	-	-	24,975	60,232	22,874	70,086	107,793	-
2028 Potential Street Bond	132,211	-	-	-	-	-	-	132,211	-
2028 Potential Parks Bonds	169,742	-	-	-	-	-	-	169,742	-
Maricopa County	1,727	317	-	1,410	-	-	-	-	-
State Funds	7,900	7,900	-	-	-	-	-	-	-
State Grant	785	237	548	-	-	-	-	-	-
Federal Funds	27,921	1,729	23,160	3,032	-	-	-	-	-
Federal Grant	2,470	-	2,470	-	-	-	-	-	-
CDBG	2,594	721	1,453	420	-	-	-	-	-
MAG RTP Arterial Fund	70,610	41,412	12,840	11,736	2,000	2,622	-	-	-
MAG Revolving Fund	5,978	(4,518)	24,338	(11,736)	(2,000)	(106)	-	-	-
Potential MAG Extension	37,053	-	-	-	-	8,228	-	28,825	-
Developer Contribution	10,468	5,701	355	-	282	3,570	-	560	-
Salt River Project	19	19	-	-	-	-	-	-	-
CIP Outside Sources	16,801	1,655	806	5,609	317	8,414	-	-	-
CIP O/S Revolving Fund	6,484	(14,330)	19,055	(6,864)	8,789	(9,625)	8,593	866	-
City of Mesa	7,600	-	-	-	7,600	-	-	-	-
General Repl Fund	84,779	5,794	18,890	41,119	11,576	7,400	-	-	-
Water Repl Fund	369,848	13,190	50,896	692	7,283	7,849	6,125	119,187	164,626
Wastewater Repl Fund	140,288	35,050	69,821	8,004	3,296	2,673	2,906	18,538	-
Env. Compliance Repl Fund	2,380	-	1,970	410	-	-	-	-	-
Fleet Repl Fund	1,339	5	1,334	-	-	-	-	-	-
General Fund	112,188	28,473	33,272	20,677	15,580	7,579	4,167	2,440	-
Water Fund	41,241	5,555	17,635	3,941	4,133	3,441	756	5,658	122
Wastewater Fund	59,176	7,454	13,937	10,419	5,631	13,228	3,795	4,591	121
Env. Services-Residential	9,620	1,125	1,304	-	131	-	-	-	7,060
Env. Services-Commercial	112	24	20	-	68	-	-	-	-
Roadway and Maint. Fund	108,622	5,039	13,199	3,590	24,776	8,766	345	52,907	-
Fleet Fund	782	3	121	658	-	-	-	-	-
Env. Compliance Fund	13,099	3	647	562	16	765	-	11,106	-
Police SDF	10,419	150	849	230	7,608	295	242	1,034	11
Fire SDF	3,428	48	280	1,275	96	1,296	78	344	11
Park SDF	56,120	20,203	4,787	11,764	932	-	-	18,389	45
Signal SDF	24,979	637	6,078	1,448	2,160	2,059	1,448	9,690	1,459
Water SDF	34,870	8,383	539	-	-	19,126	-	6,811	11
Wastewater SDF	1,134	1,134	-	-	-	-	-	-	-
Water Resources SDF	42,613	16,675	4,286	21,630	-	-	-	11	11
Greenfield Wastewater SDF	21,392	6,098	8,388	-	-	6,884	-	11	11
Neely Wastewater SDF	6,457	2,356	4,101	-	-	-	-	-	-
Future Growth Funding	296,117	-	-	-	31,781	34,952	6,258	211,275	11,851
Park SDF - Prior to 2012	35,835	35,835	-	-	-	-	-	-	-
Roads SDF	47,396	881	22,037	-	1,619	9,899	-	12,949	11
Private Fund	63,934	-	-	100	13,012	50,822	-	-	-
Investment Income	66	66	-	-	-	-	-	-	-
Unidentified	82,215	-	-	-	-	-	-	-	82,215
Miscellaneous	28,459	21,952	2,961	3,546	-	-	-	-	-
Total Sources	\$ 3,836,766	\$ 472,449	\$ 1,050,540	\$ 369,884	\$ 293,388	\$ 286,491	\$ 136,730	\$ 959,719	\$ 267,565

Capital Improvement Plan By Funding Source Type



One of the considerations when a project is being proposed is the operating impacts that will result upon completion of the project. These impacts have been incorporated into the operating budget five-year forecasts (Financial Overview Section) and are most commonly for personnel, supplies, contractual services or utility costs. Certain projects may also generate revenue upon completion. Ongoing impacts are compounded year over year, while one-time impacts are shown in the anticipated year.

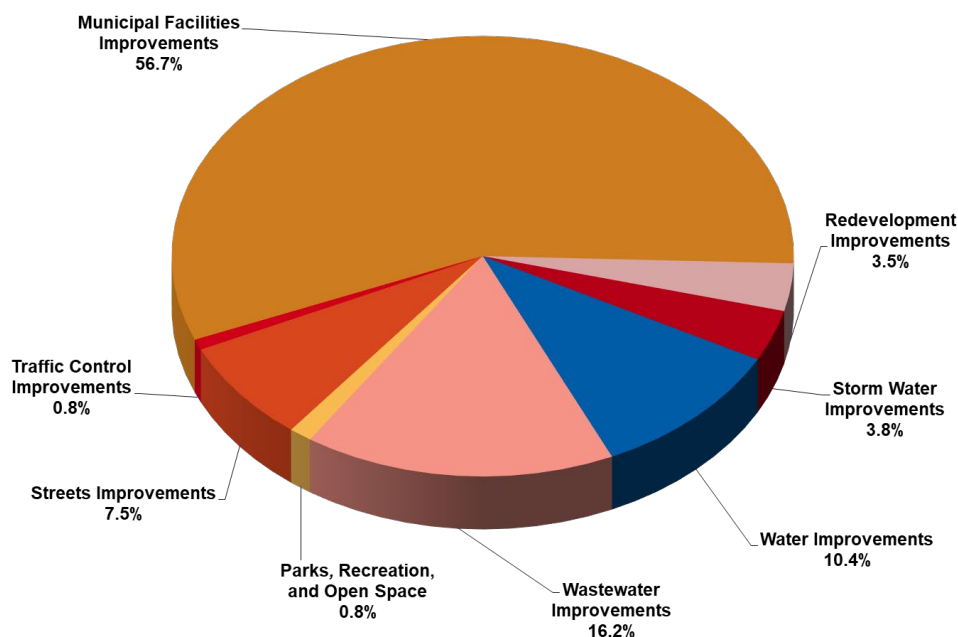
The FY 2023-2027 expense operating impacts are shown by project type below:

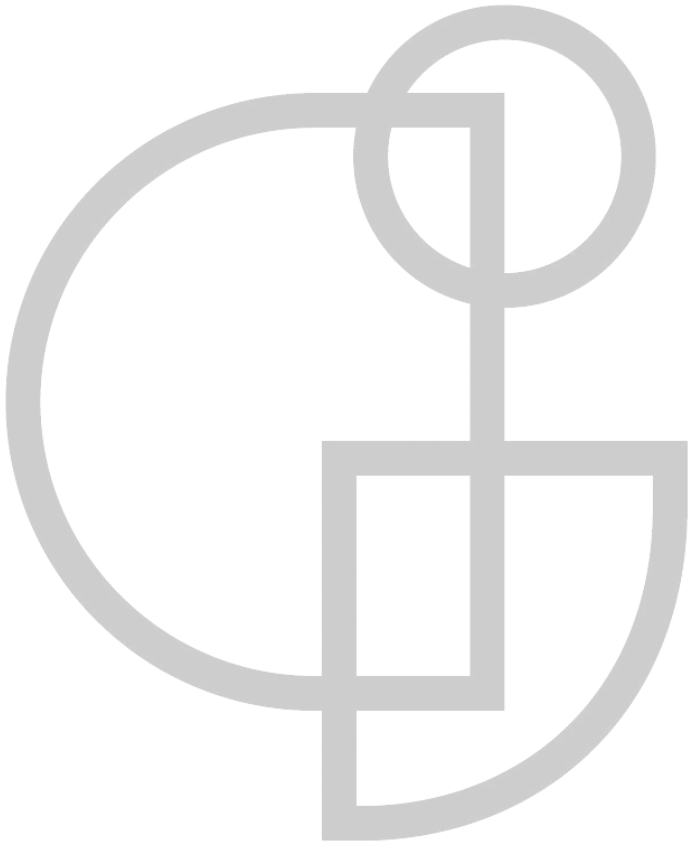
Operation and Maintenance Impact (1,000s):	FY 2023	FY2024	FY 2025	FY 2026	FY 2027	Total
Streets Improvements	72	258	258	265	275	1,128
Traffic Control Improvements	15	37	37	39	40	168
Municipal Facilities Improvements	4	757	2,204	2,277	3,724	8,966
Redevelopment Improvements	-	8	173	173	173	527
Storm Water Improvements	60	119	149	149	149	626
Water Improvements	-	332	357	397	487	1,573
Wastewater Improvements	12	337	689	689	719	2,446
Parks and Recreation Improvements	4	17	34	46	78	179
Net Additional Operating Cost	\$ 167	\$ 1,865	\$ 3,901	\$ 4,035	\$ 5,645	\$ 15,613

The operating impacts by expense type and anticipated revenue are shown below:

Operation and Maintenance Impact (1,000s):	FY 2023	FY2024	FY 2025	FY 2026	FY 2027	Total
Personnel	40	212	1,708	1,708	3,117	6,785
Contractual Services	20	613	743	776	819	2,971
Supplies	101	428	780	794	854	2,955
Utilities	6	578	636	711	808	2,738
Insurance	-	35	35	47	47	164
Total O&M Impact	\$ 167	\$ 1,865	\$ 3,901	\$ 4,035	\$ 5,645	\$ 15,613
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Impacts by Project Type







TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
2001 GO Bonds 02-03					
PR0850	Santan Vista Trail Imp Phase 3	1	1	-	-
Total 2001 GO Bonds 02-03		\$ 1	\$ 1	\$ -	\$ -
2006 GO Bonds 08					
ST1120	Val Vista Dr - Appleby to Riggs	2,314	2,314	-	-
Total 2006 GO Bonds 08		\$ 2,314	\$ 2,314	\$ -	\$ -
2007 GO Bonds 08					
ST0540	Ocotillo Rd - Greenfield to Higley	246	246	-	-
ST0980	Higley Rd - Riggs to Stacey	1,973	1,973	-	-
ST1120	Val Vista Dr - Appleby to Riggs	1,135	1,135	-	-
ST1450	Germann Rd - Gilbert to Val Vista	154	154	-	-
Total 2007 GO Bonds 08		\$ 3,508	\$ 3,508	\$ -	\$ -
2007 WRMPC Bonds					
WA0880	Site 32 Well and System Connections	13	13	-	-
Total 2007 WRMPC Bonds		\$ 13	\$ 13	\$ -	\$ -
2009 PFMPC Bonds					
MF0400	Public Safety Training Facility	14,496	14,496	-	-
PR0320	Desert Sky Park Phase 1	10,268	10,268	-	-
Total 2009 PFMPC Bonds		\$ 24,764	\$ 24,764	\$ -	\$ -
2016 WRMPC Bonds (SDF)					
WA0620	Site 30 Well Equip/Reservoir Build	20,615	19,906	709	-
WA0710	Site 31 Well Development	1,593	10	1,583	-
Total 2016 WRMPC Bonds (SDF)		\$ 22,208	\$ 19,916	\$ 2,292	\$ -
2017 GO Bonds					
RD1210	Phoenix Avenue Pedestrian Mall	3,725	-	3,725	-
RD2110	Transportation Improvements	6,106	6,096	10	-
ST0960	Recker Road - Ray to SR202	5,656	3,479	2,177	-
ST0990	Ocotillo Rd - 148th to Greenfield	2,524	258	2,266	-
ST1120	Val Vista Dr - Appleby to Riggs	4,059	4,059	-	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	1,418	464	954	-
ST1170	Lindsay Rd - Pecos to SR202	4,819	4,819	-	-
ST1320	Elliot and Gilbert Intersection	66	66	-	-
ST1380	Elliot and Cooper Intersection	3,330	811	2,519	-
ST1450	Germann Rd - Gilbert to Val Vista	10,563	10,563	-	-
ST1580	Lindsay and SR202 Interchange	14,521	14,521	-	-
ST1600	Railroad Crossings Improvements	2,545	166	2,379	-
ST1690	Val Vista Dr Reconstruction	4,260	4,260	-	-
ST1710	Val Vista Dr at Eastern Canal Bridge	3,331	46	3,285	-
ST1720	Val Vista Lakes Improvements	554	537	17	-
ST1790	PM10 Paving Assessment	128	128	-	-
ST1860	Gilbert and Warner Intersection	81	81	-	-
TS1300	Val Vista and Baseline Signal	580	580	-	-
Total 2017 GO Bonds		\$ 68,266	\$ 50,934	\$ 17,332	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
2018 WRMPC Bonds					
WW0750	GWRP Expansion Phase 3	43,121	43,121	-	-
Total 2018 WRMPC Bonds		\$ 43,121	\$ 43,121	\$ -	\$ -
2020 Public Safety Bonds					
MF0400	Public Safety Training Facility	65,454	65,454	-	-
Total 2020 Public Safety Bonds		\$ 65,454	\$ 65,454	\$ -	\$ -
2022 GO Bonds (Transport)					
PR1314	Marathon Trail Crossing at Pecos	889	-	-	889
PR1315	Marathon Trail Crossing at Higley	791	-	-	791
PR1316	Heritage Trail Crossing at Guadalupe	667	-	667	-
PR1317	San Tan Vista Trail Crossing at Pecos	585	-	585	-
PR1318	Heritage Trail Crossing at Lindsay	200	-	200	-
PR1319	Marathon Trail at Power and Guadalupe	1,839	-	-	1,839
PR1320	San Tan Vista Trail Crossing at Ray	517	-	517	-
PR1340	Gilbert Road Multiuse Path	218	-	218	-
RD1190	Parking Garage 3	39,710	-	4,527	35,183
RD1210	Phoenix Avenue Pedestrian Mall	3,048	-	3,048	-
RD2130	Ash Street Re-Alignment	5,170	-	-	5,170
RD2190	Vaughn Ventilator	16,668	-	2,356	14,312
RD2220	Gilbert Road Median Improvements	2,301	-	-	2,301
ST0540	Ocotillo Rd - Greenfield to Higley	54,788	-	54,788	-
ST0780	Baseline Rd - Greenfield to Power	7,023	-	-	-
ST0800	Recker Rd - Ocotillo to Chandler Hts	6,486	-	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	16,593	-	16,593	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	8,262	-	8,262	-
ST1180	Warner Rd - Power to East of Recker	6,807	-	6,807	-
ST1200	Power Rd - Guadalupe to SR202	13,697	-	-	13,697
ST1270	Val Vista Dr - Riggs to Hunt Highway	9,131	-	-	-
ST1320	Elliot and Gilbert Intersection	8,499	-	-	-
ST1340	Guadalupe and Power Intersection	4,146	-	-	-
ST1390	Elliot and Higley Intersection	6,008	-	-	-
ST1620	Mesquite St - Lindsay to Val Vista	6,954	-	6,954	-
ST1720	Val Vista Lakes Improvements	46,943	-	10,430	2,764
ST1770	Guadalupe Rd - Arizona to McQueen	6,015	-	6,015	-
ST1800	Cooper Rd - Encinas to Baseline	7,080	-	-	-
ST1840	Cooley Station Transit Center	12,706	-	-	12,706
ST1860	Gilbert and Warner Intersection	9,360	-	-	9,360
ST1870	McQueen and Elliot Intersection	5,892	-	5,892	-
ST1880	Lindsay and Guadalupe Intersection	8,134	-	-	-
ST1910	McQueen and Guadalupe Intersection	8,660	-	8,660	-
ST1960	Market and Williams Field Intersection	784	-	784	-
ST1970	Val Vista and Mercy Intersection	1,206	-	1,206	-
ST1980	Market and San Tan Village Intersection	1,278	-	-	-
ST1990	Higley and Inverness Intersection	1,114	-	-	-

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
ST2000	Power and Pecos Intersection	13,964	-	-	-
ST2010	Higley and Queen Creek Intersection	4,725	-	4,725	-
ST2050	Various Roadway Improvements	6,072	-	-	-
ST2080	Bus Stop Improvements	1,986	-	-	-
ST2101	Bus Stop Shelter Replacements	3,320	-	-	-
ST2102	Safe Route Enhancements	37,523	-	-	37,523
ST2103	Germann and Power Intersection	1,182	-	-	-
ST2105	School Safety and Congestion Improve	7,211	-	7,211	-
ST2113	White Fence Farms 4 Improvements	9,327	-	-	-
ST2114	Brentwood Acres Improvements	2,174	-	-	-
ST2115	Porter Acres Improvements	5,541	-	-	-
ST2116	Melody and Pioneer Improvements	3,272	-	3,272	-
ST2117	KA-LO Park Improvements	1,539	-	-	-
ST2118	College Park Improvements	5,354	-	-	-
SW0122	Vaughn Basin Relocation	9,934	-	4,806	5,128
SW0125	Riggs Road Channel Restoration	21,728	-	-	-
TS1940	Fiber Optic Strategic Build Out	23,976	-	6,369	5,869
TS1942	Advanced Mid-Block Detection	44,430	-	-	7,405
Total 2022 GO Bonds (Transport)		\$ 533,427	\$ -	\$ 164,892	\$154,937
2022 WRMPC (Water R&R)					
WA1330	Tankersley Water Line Area III/IV	13,825	-	13,825	-
WA1340	Tankersley Water Line Area VI	2,988	-	2,988	-
WA1510	Pony Lane Water Line Replacement	10,454	-	-	-
WA1545	Tankersley Water Line Area IX	9,757	-	-	-
WA1589	NWTP Upgrades and Reconstruction	248,284	7,534	240,750	-
WA1594	SVWTP Raw Water Cathodic Protection	2,282	-	2,282	-
WA1614	Transmission Main Assessment Phase 3	20,170	-	-	20,170
Total 2022 WRMPC (Water R&R)		\$ 307,760	\$ 7,534	\$ 259,845	\$ 20,170
2022 WRMPC (Water SDF)					
WA0670	Zone 2 to Zone 4 Interconnect	1,644	-	1,644	-
WA0800	Site 33 Well Development	5,009	-	5,009	-
WA0810	Site 20B New Well Development	7,337	42	7,295	-
WA1230	Site 20 New Reservoir Construction	9,330	80	9,250	-
WA1589	NWTP Upgrades and Reconstruction	111,244	1,533	109,711	-
Total 2022 WRMPC (Water SDF)		\$ 134,564	\$ 1,655	\$ 132,909	\$ -
2022 WRMPC (Water)					
WA1589	NWTP Upgrades and Reconstruction	98,068	1,227	96,841	-
Total 2022 WRMPC (Water)		\$ 98,068	\$ 1,227	\$ 96,841	\$ -
2022 WRMPC (WR SDF)					
WA0830	Water Rights - WMAT Settlement	11,770	-	11,770	-
WA1060	Water Rights-NIA Priority CAP Acquisition	3,700	3,700	-	-
Total 2022 WRMPC (WR SDF)		\$ 15,470	\$ 3,700	\$ 11,770	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
-	12,280	1,684	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	6,072	-	-	-	-
-	1,986	-	-	-	-	-	-	-
3,320	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,182	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	9,327	-	-	-	-	-	-	-
-	2,174	-	-	-	-	-	-	-
5,541	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,539	-	-	-	-	-	-	-	-
5,354	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	21,728	-	-	-	-	-	-
5,869	5,869	-	-	-	-	-	-	-
7,405	7,405	7,405	7,405	7,405	-	-	-	-
\$ 76,016	\$ 70,627	\$ 31,931	\$ 21,547	\$ 13,477	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,454	-	-	-	-	-	-	-	-
-	-	-	9,757	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 10,454	\$ -	\$ -	\$ 9,757	\$ -	\$ -	\$ -	\$ -	\$ -
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TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
2024 Potential P.S. Bonds					
MF2524	Crime Lab	2,853	-	-	-
Total 2024 Potential P.S. Bonds		\$ 2,853	\$ -	\$ -	\$ -
2024 Potential Parks Bonds					
PR0330	Marathon Trail Improvements	22,874	-	-	-
PR0530	Crossroads Park Lake Improvements	6,523	-	-	6,523
PR0850	Santan Vista Trail Imp Phase 3	10,645	-	-	10,645
PR1010	Santan Freeway Trail Imp West Leg	9,167	-	-	-
PR1230	Trail Lighting	13,189	-	-	-
PR1321	Gilbert Regional Park Phase 2 and 3	155,523	-	-	-
PR1322	Desert Sky Park Phase 2	60,232	-	-	-
RD2090	Powerline Trail Beautification	7,807	-	-	7,807
Total 2024 Potential Parks Bonds		\$ 285,960	\$ -	\$ -	\$ 24,975
2028 Potential Parks Bonds					
PR0030	Freestone Park Expansion - North	25,011	-	-	-
PR0240	Freestone Skate and Tennis Facility	8,803	-	-	-
PR0370	Culture and Education Center	78,742	-	-	-
PR0420	Freestone Recreation Center Pool	6,785	-	-	-
PR1020	Santan Freeway Trail Imp East Leg	15,661	-	-	-
PR1070	Riparian Preserve Yurts	1,415	-	-	-
PR1311	Nichols Park at Water Ranch Phase 2	33,325	-	-	-
Total 2028 Potential Parks Bonds		\$ 169,742	\$ -	\$ -	\$ -
2028 Potential Street Bond					
ST1150	Hunt Highway - Higley to Recker	12,413	-	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	8,935	-	-	-
ST1300	Warner and Greenfield Intersection	11,628	-	-	-
ST1310	Ray and Gilbert Intersection	8,432	-	-	-
ST1330	Guadalupe and Val Vista Intersection	7,568	-	-	-
ST1570	Constellation - South of Coldwater	3,095	-	-	-
ST1920	Val Vista and Ray Intersection	9,668	-	-	-
ST1940	Power and Queen Creek Intersection	7,925	-	-	-
ST2000	Power and Pecos Intersection	39,821	-	-	-
ST2128	McQueen Rd and UPRR Improvements	6,155	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	6,199	-	-	-
ST2130	Somerton Blvd - Williams Fld to Recker	10,372	-	-	-
Total 2028 Potential Street Bond		\$ 132,211	\$ -	\$ -	\$ -
CDBG					
RD2261	Heritage Center Site and ADA Improv	622	132	70	420
RD2262	ADA Sidewalk Repairs	1,972	589	1,383	-
Total CDBG		\$ 2,594	\$ 721	\$ 1,453	\$ 420
CIP O/S Revolving Fund					
MF0400	Public Safety Training Facility	(59)	(59)	-	-
MF2527	Primary EOC Renovation	4,555	89	4,466	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
-	2,853	-	-	-	-	-	-	-
\$ -	\$ 2,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	22,874	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	9,167	-	-	-	-	-	-
-	-	13,189	-	-	-	-	-	-
-	-	47,730	107,793	-	-	-	-	-
60,232	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 60,232	\$ 22,874	\$ 70,086	\$107,793	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	25,011	-	-
-	-	-	-	-	-	8,803	-	-
-	-	-	-	-	-	78,742	-	-
-	-	-	-	-	-	6,785	-	-
-	-	-	-	-	15,661	-	-	-
-	-	-	-	-	-	1,415	-	-
-	-	-	-	-	-	33,325	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,661	\$154,081	\$ -	\$ -
-	-	-	12,413	-	-	-	-	-
-	-	-	8,935	-	-	-	-	-
-	-	-	-	-	-	11,628	-	-
-	-	-	-	8,432	-	-	-	-
-	-	-	-	7,568	-	-	-	-
-	-	-	3,095	-	-	-	-	-
-	-	-	-	9,668	-	-	-	-
-	-	-	-	7,925	-	-	-	-
-	-	-	-	39,821	-	-	-	-
-	-	-	-	6,155	-	-	-	-
-	-	-	-	6,199	-	-	-	-
-	-	-	-	10,372	-	-	-	-
\$ -	\$ -	\$ -	\$ 24,443	\$ 96,140	\$ -	\$ 11,628	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
PR0310	Gilbert Regional Park Phase 1A & 1B	(9,029)	(10,477)	1,448	-
PR0320	Desert Sky Park Phase 1	(317)	(317)	-	-
PR0330	Marathon Trail Improvements	-	(89)	-	-
PR1130	Western Powerline Trail Overpass	1,190	1,116	74	-
PR1313	Williams Field Pool Renovation	-	177	(177)	-
PR1321	Gilbert Regional Park Phase 2 and 3	8,593	-	-	-
PR1325	Mesquite Aquatic Center Improvements	-	-	-	-
PR1343	Perry Pool Renovation	-	-	463	(463)
RD1210	Phoenix Avenue Pedestrian Mall	90	84	6	-
RD2110	Transportation Improvements	813	62	751	-
RD2240	Drainage and Storm Water Study	73	73	-	-
ST0540	Ocotillo Rd - Greenfield to Higley	375	(7,525)	7,900	-
ST0780	Baseline Rd - Greenfield to Power	-	(215)	-	-
ST1120	Val Vista Dr - Appleby to Riggs	(74)	5,333	(261)	(5,146)
ST1140	Lindsay Rd - Queen Creek to Ocotillo	-	-	1,410	(1,410)
ST1150	Hunt Highway - Higley to Recker	-	(135)	-	-
ST1170	Lindsay Rd - Pecos to SR202	(57)	(104)	47	-
ST1200	Power Rd - Guadalupe to SR202	-	(55)	-	55
ST1380	Elliot and Cooper Intersection	(6)	(6)	-	-
ST1450	Germann Rd - Gilbert to Val Vista	231	(704)	2,235	-
ST1570	Constellation - South of Coldwater	-	(731)	-	-
ST1710	Val Vista Dr at Eastern Canal Bridge	179	179	-	-
ST1790	PM10 Paving Assessment	(160)	(160)	-	-
ST1860	Gilbert and Warner Intersection	-	(100)	-	100
ST2120	Higley and Riggs Intersection	-	(337)	337	-
ST2126	Stacey Rd - Higley to 172nd	-	(160)	-	-
TS1947	Val Vista and Melrose Signal	-	(356)	356	-
Total CIP O/S Revolving Fund		\$ 6,397	\$(14,417)	\$ 19,055	\$(6,864)
CIP Outside Sources					
MF0400	Public Safety Training Facility	59	59	-	-
PR0310	Gilbert Regional Park Phase 1A & 1B	411	411	-	-
PR1130	Western Powerline Trail Overpass	304	304	-	-
PR1313	Williams Field Pool Renovation	491	-	491	-
PR1322	Desert Sky Park Phase 2	317	-	-	-
PR1325	Mesquite Aquatic Center Improvements	8,414	-	-	-
PR1343	Perry Pool Renovation	463	-	-	463
RD2110	Transportation Improvements	108	108	-	-
ST1120	Val Vista Dr - Appleby to Riggs	5,223	77	-	5,146
ST1450	Germann Rd - Gilbert to Val Vista	1,011	696	315	-
Total CIP Outside Sources		\$ 1,655	\$ 806	\$ 5,609	
City of Chandler					
WA1592	SVWTP Filter Rehabilitation	541	541	-	-
Total City of Chandler		\$ 541	\$ 541	\$ -	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	89	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	8,593	-	-	-	-	-	-
8,414	(8,414)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
215	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	135	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(1,300)	-	-	-	-	-	-	-
-	-	-	731	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
160	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 8,789	\$ (9,625)	\$ 8,593	\$ 866	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
317	-	-	-	-	-	-	-	-
-	8,414	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 317	\$ 8,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
City of Mesa					
ST0780	Baseline Rd - Greenfield to Power	7,600	-	-	-
Total City of Mesa		\$ 7,600	\$ -	\$ -	\$ -
Developer Contribution					
PR0330	Marathon Trail Improvements	89	89	-	-
ST0780	Baseline Rd - Greenfield to Power	305	305	-	-
ST0840	Hunt Highway - Val Vista to 164th	40	40	-	-
ST0960	Recker Road - Ray to SR202	112	112	-	-
ST0980	Higley Rd - Riggs to Stacey	2,270	-	-	-
ST1120	Val Vista Dr - Appleby to Riggs	3,590	3,235	355	-
ST1150	Hunt Highway - Higley to Recker	135	135	-	-
ST1200	Power Rd - Guadalupe to SR202	55	55	-	-
ST1380	Elliot and Cooper Intersection	6	6	-	-
ST1450	Germann Rd - Gilbert to Val Vista	1,300	-	-	-
ST1570	Constellation - South of Coldwater	731	731	-	-
ST1790	PM10 Paving Assessment	160	160	-	-
ST1860	Gilbert and Warner Intersection	100	100	-	-
ST2120	Higley and Riggs Intersection	337	337	-	-
ST2121	Queen Creek and Val Vista Intersection	560	-	-	-
ST2126	Stacey Rd - Higley to 172nd	160	160	-	-
TS1947	Val Vista and Melrose Signal	396	396	-	-
TS1951	Germann and Silverado Signal	282	-	-	-
Total Developer Contribution		\$ 10,628	\$ 5,861	\$ 355	\$ -
Env. Compliance Fund					
MF2420	South Area Service Center Paving	16	-	-	-
MF2523	NASC Wall Replacement	9	9	-	-
SW0070	Sonoqui Wash Restoration	7,242	-	-	-
SW0090	Storm Water Mitigation Assessment	354	-	-	354
SW0100	Hunt Highway Channel Protection	3,864	-	-	-
SW0120	2023 Storm Water Master Plan	650	3	647	-
SW0121	Nichols Park Basin Improvements	765	-	-	-
SW0126	Drywell Inspection and Rehab	208	-	-	208
Total Env. Compliance Fund		\$ 13,108	\$ 12	\$ 647	\$ 562
Env. Compliance Repl Fund					
SW0124	Crossroads SW Pump Station Rehab	137	-	137	-
SW0127	Village II SW Pump Station Rehab	482	-	482	-
SW0128	Vaughn SW Pump Station Rehab	878	-	878	-
SW0129	Nichols SW Pump Station Rehab	410	-	-	410
SW0130	Freestone SW Pump Station Rehab	473	-	473	-
Total Env. Compliance Repl Fund		\$ 2,380	\$ -	\$ 1,970	\$ 410
Env. Services-Commercial					
MF2310	Utility Billing System Replacement	14	5	9	-
MF2350	Fleet Maintenance Facility Rehab	26	16	10	-
MF2420	South Area Service Center Paving	68	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
7,600	-	-	-	-	-	-	-	-
\$ 7,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,270	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,300	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	560	-	-	-	-	-
-	-	-	-	-	-	-	-	-
282	-	-	-	-	-	-	-	-
\$ 282	\$ 3,570	\$ -	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -
16	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	7,242	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,864	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	765	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 16	\$ 765	\$ -	\$ 3,864	\$ 7,242	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
68	-	-	-	-	-	-	-	-

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
MF2450	CNG Fueling Station - Phase 2	145	145	-	-
MF2460	Comprehensive Needs Assessment	4	3	1	-
RD2140	Trash Compactors	691	691	-	-
Total Env. Services-Commercial		\$ 948	\$ 860	\$ 20	\$ -
Env. Services-Residential					
MF0320	Transfer Station	7,060	-	-	-
MF2310	Utility Billing System Replacement	1,692	563	1,129	-
MF2350	Fleet Maintenance Facility Rehab	310	194	116	-
MF2410	North Area Service Center Paving	19	-	-	-
MF2420	South Area Service Center Paving	112	-	-	-
MF2450	CNG Fueling Station - Phase 2	1,673	1,673	-	-
MF2460	Comprehensive Needs Assessment	53	33	20	-
MF2525	Environmental Service Route Software	372	333	39	-
ST1120	Val Vista Dr - Appleby to Riggs	2	2	-	-
Total Env. Services-Residential		\$ 11,293	\$ 2,798	\$ 1,304	\$ -
Federal Funds					
MF2490	Advocacy Center	23,160	-	23,160	-
TS1740	Advance Detection Safety Improvements	1,729	1,729	-	-
TS1952	Advance Detection Safety Improve Ph 2	3,032	-	-	3,032
Total Federal Funds		\$ 27,921	\$ 1,729	\$ 23,160	\$ 3,032
Federal Grant					
ST2119	Mews Road - Higley to 1/2 Mile East	2,470	-	2,470	-
Total Federal Grant		\$ 2,470	\$ -	\$ 2,470	\$ -
Fire SDF					
MF2160	Adaptive Response Unit 2 (ARU-2)	1,200	-	-	-
MF2230	Topaz Radio Infrastructure	996	48	270	75
MF2290	Adaptive Response Unit 1 (ARU-1)	1,200	-	-	1,200
MF2520	System Development Fee Study	32	-	10	-
Total Fire SDF		\$ 3,428	\$ 48	\$ 280	\$ 1,275
Fleet Fund					
MF2460	Comprehensive Needs Assessment	14	3	11	-
MF2530	SASC Oil Separator Repair	110	-	110	-
MF2533	Fuel Stations Shade Structures	658	-	-	658
Total Fleet Fund		\$ 782	\$ 3	\$ 121	\$ 658
Fleet Repl Fund					
MF2440	NASC Fuel Storage Tank Replacement	1,339	5	1,334	-
Total Fleet Repl Fund		\$ 1,339	\$ 5	\$ 1,334	\$ -
Future Growth Funding					
MF2470	Public Safety Center Expansion	10,400	-	-	-
PR0390	Crossroads Park Phase 2	11,925	-	-	-
PR0580	Rittenhouse Trail Improvements	10,519	-	-	-
PR0630	McQueen Park Phase 4	8,611	-	-	-
PR1100	Western Powerline Trail Phase 5	2,875	-	-	-
PR1210	Santan Vista Trail Imp Phase 5	4,171	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	7,060
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-
112	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,060
-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,200	-	-	-	-	-	-	-
96	96	78	82	11	80	80	80	-
-	-	-	-	-	-	-	-	-
-	-	-	11	-	-	-	-	11
\$ 96	\$ 1,296	\$ 78	\$ 93	\$ 11	\$ 80	\$ 80	\$ 80	\$ 11
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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10,400	-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,925	-	-
-	-	-	-	-	10,519	-	-	-
-	-	-	-	-	-	8,611	-	-
-	-	-	-	-	-	-	-	2,875
-	-	-	-	-	4,171	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
PR1312	Gilbert Youth Soccer Complex Phase 2	32,881	-	-	-
PR1325	Mesquite Aquatic Center Improvements	8,415	-	-	-
PR1332	Freestone Rec Gymnasium Expansion	14,429	-	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	3,200	-	-	-
ST1300	Warner and Greenfield Intersection	2,215	-	-	-
ST1310	Ray and Gilbert Intersection	1,606	-	-	-
ST1330	Guadalupe and Val Vista Intersection	1,442	-	-	-
ST1340	Guadalupe and Power Intersection	1,269	-	-	-
ST1940	Power and Queen Creek Intersection	1,510	-	-	-
ST1980	Market and San Tan Village Intersection	153	-	-	-
ST2103	Germann and Power Intersection	225	-	-	-
WA0270	Site 34 New Well and Reservoir	9,162	-	-	-
WA0880	Site 32 Well and System Connections	1,531	-	-	-
WA1540	Lindsay Rd Water Line	3,643	-	-	-
WA1596	Water Rights Bartlett Lake Modification	15,000	-	-	-
WA1604	144th St Water Line	1,772	-	-	-
WA1609	Site 36 New Well Development	8,976	-	-	-
WA1610	Site 37 New Well Development	8,976	-	-	-
WA1611	Site 38 New Well Development	8,976	-	-	-
WA1612	Site 39 New Well Development	8,976	-	-	-
WA1613	Site 40 New Well Development	8,976	-	-	-
WW1200	GWRP Expansion Phase 4	84,920	-	-	-
WW1210	Val Vista Reclaimed Water Line	4,349	-	-	-
WW1220	Riggs Reclaimed Water Line	4,349	-	-	-
WW1233	Reservoir 3 Reclaimed Recovery Well	1,806	-	-	-
WW1255	Neely Area Parallel Relief Sewers	5,906	-	-	-
WW1256	Greenfield Area Parallel Relief Sewers	2,953	-	-	-
Total Future Growth Funding		\$ 296,117	\$ -	\$ -	\$ -
General Fund					
MF0400	Public Safety Training Facility	10,900	10,900	-	-
MF0530	Municipal Center I Renovation	1,651	1,651	-	-
MF2230	Topaz Radio Infrastructure	8,555	6,770	520	139
MF2350	Fleet Maintenance Facility Rehab	1,000	297	703	-
MF2400	PD Information System Replacement	3,410	797	2,613	-
MF2410	North Area Service Center Paving	676	-	-	-
MF2420	South Area Service Center Paving	383	-	-	-
MF2460	Comprehensive Needs Assessment	446	168	278	-
MF2470	Public Safety Center Expansion	9,372	-	-	-
MF2480	Police Dispatch Center Expansion	10,096	430	9,666	-
MF2490	Advocacy Center	1,143	107	1,036	-
MF2521	Fire Station 3 Repairs	392	392	-	-
MF2522	Shade and Streetscape Master Plan	300	105	195	-
MF2523	NASC Wall Replacement	337	337	-	-
MF2524	Crime Lab	135	112	23	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
MF2529	SASC Police Locker Area Remodel	1,468	-	-	1,468
MF2531	Civic Center Parking Lot Rehab	234	-	234	-
MF2532	SASC Vehicle Service/Repair Facility	658	-	658	-
MF2534	Fuel Dispensing Pump Replacement	556	-	556	-
PR0310	Gilbert Regional Park Phase 1A & 1B	773	773	-	-
PR0560	Parks and Trails Signs	233	133	100	-
PR0570	Urban Lakes Renovation	1,372	1,372	-	-
PR0620	Western Powerline Trail Phase 4	1,700	-	1,700	-
PR0920	Shade Structures	548	186	362	-
PR1030	Playground Replacements	1,240	1,240	-	-
PR1040	Water Tower Plaza	1,045	43	2	1,000
PR1080	Discovery Park Playground Structure	2,013	-	-	-
PR1110	SERL Parking Lot Connection	24	24	-	-
PR1130	Western Powerline Trail Overpass	676	676	-	-
PR1170	Irrigation Controller Replacements	725	725	-	-
PR1240	Cosmo Park Turf Project	1,592	-	-	-
PR1270	Trail Crossings at RR Tracks Study	415	-	-	-
PR1300	Trails Priority Assessment	233	55	178	-
PR1310	Trail Safety Crossing Improvements	360	114	6	240
PR1322	Desert Sky Park Phase 2	1,619	-	-	-
PR1323	Marathon Trail Crossing at Power	147	-	147	-
PR1324	Queen Creek and Sonoqui Wash Trail	147	-	-	147
PR1326	Freestone Park Pickleball Complex	5,910	-	-	5,910
PR1327	Queen Creek Wash Crossing at Higley	1,085	-	1,085	-
PR1328	Western Powerline Trail Water Feature	632	-	632	-
PR1330	Vehicular Shade Structures	1,820	-	-	-
PR1331	Cactus Yards Ballfield Improvements	2,386	-	-	2,386
PR1333	Crossroads Dog Park Improvements	4,333	-	-	4,333
PR1334	SERL Furniture Replacement	408	-	-	-
PR1335	Page Park Recreational Improvements	4,208	-	-	4,208
PR1336	Parks Facility Fiber Connection	532	-	532	-
PR1337	Parks and Rec Master Plan Update	455	-	455	-
PR1338	Freestone Park Ballfield Imp	7,400	-	-	-
PR1341	Trail Right-of-Way Assessment	193	-	193	-
PR1342	Regional Park Drive Extension	3,788	-	-	846
RD1190	Parking Garage 3	507	-	507	-
RD2160	Paseo Pedestrian and Bike Route	493	317	176	-
RD2190	Vaughn Ventilator	6,878	63	6,815	-
RD2260	Utility Infrastructure Study	257	234	23	-
RD2264	University Building 3rd Floor Imp	753	753	-	-
RD2265	University Building 4th Floor Imp	4,695	824	3,871	-
ST1160	Recker Rd - Riggs to Hunt Highway	104	104	-	-
ST1570	Constellation - South of Coldwater	55	55	-	-
ST1580	Lindsay and SR202 Interchange	729	729	-	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
ST1690	Val Vista Dr Reconstruction	307	307	-	-
TS1940	Fiber Optic Strategic Build Out	200	194	6	-
Total General Fund		\$ 114,702	\$ 30,987	\$ 33,272	\$ 20,677
General Repl Fund					
MF0530	Municipal Center I Renovation	17,306	5,310	11,996	-
MF2360	Public Safety Roof Replacement	489	-	-	489
MF2510	Fire Station 4 Rebuild	11,489	-	80	-
MF2531	Civic Center Parking Lot Rehab	393	-	393	-
PR0570	Urban Lakes Renovation	19,530	-	-	19,530
PR1030	Playground Replacements	1,747	306	660	781
PR1040	Water Tower Plaza	4,817	-	4,817	-
PR1160	Irrigation System Replacements	15,815	-	-	15,815
PR1290	Cactus Yards Parking Lot	4,337	-	-	4,337
PR1313	Williams Field Pool Renovation	492	178	314	-
PR1329	Trail System Repairs	501	-	167	167
PR1338	Freestone Park Ballfield Imp	7,400	-	-	-
PR1343	Perry Pool Renovation	463	-	463	-
Total General Repl Fund		\$ 84,779	\$ 5,794	\$ 18,890	\$ 41,119
Greenfield Wastewater SDF					
MF2520	System Development Fee Study	32	-	10	-
WW0750	GWRP Expansion Phase 3	2,132	1,158	974	-
WW0770	South Recharge Site Phase 2	10,067	4,867	5,200	-
WW0780	GWRP Recl Water Pump Station Exp	1,015	1,015	-	-
WW0940	Aquifer Storage and Recovery Wells	9,161	73	2,204	-
Total Greenfield Wastewater SDF		\$ 22,407	\$ 7,113	\$ 8,388	\$ -
Investment Income					
MF2230	Topaz Radio Infrastructure	22	22	-	-
PR0390	Crossroads Park Phase 2	5	5	-	-
PR0850	Santan Vista Trail Imp Phase 3	3	3	-	-
ST0780	Baseline Rd - Greenfield to Power	22	22	-	-
ST0960	Recker Road - Ray to SR202	14	14	-	-
Total Investment Income		\$ 66	\$ 66	\$ -	\$ -
MAG Revolving Fund					
ST0960	Recker Road - Ray to SR202	628	628	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	44	44	-	-
ST1120	Val Vista Dr - Appleby to Riggs	(4,005)	(4,005)	-	-
ST1170	Lindsay Rd - Pecos to SR202	-	(153)	153	-
ST1180	Warner Rd - Power to East of Recker	-	-	9,577	(9,577)
ST1380	Elliot and Cooper Intersection	(925)	(925)	-	-
ST1450	Germann Rd - Gilbert to Val Vista	(960)	(2,185)	1,225	-
ST1540	Turn Lane Safety/Congestion Improve	-	(88)	88	-
ST1580	Lindsay and SR202 Interchange	2,901	1,726	1,175	-
ST1590	Higley and Pecos Intersection	1,055	-	1,055	-
ST1770	Guadalupe Rd - Arizona to McQueen	3,918	232	3,686	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
ST1830	Higley Rd - North of Elliot	2,314	-	2,314	-
ST1870	McQueen and Elliot Intersection	-	-	4,265	(2,159)
ST1910	McQueen and Guadalupe Intersection	1,008	208	800	-
Total MAG Revolving Fund		\$ 5,978	\$ (4,518)	\$ 24,338	\$ (11,736)
MAG RTP Arterial Fund					
ST1120	Val Vista Dr - Appleby to Riggs	19,870	19,870	-	-
ST1170	Lindsay Rd - Pecos to SR202	7,609	7,260	349	-
ST1180	Warner Rd - Power to East of Recker	11,198	-	1,621	9,577
ST1340	Guadalupe and Power Intersection	2,516	-	-	-
ST1380	Elliot and Cooper Intersection	7,914	1,014	6,900	-
ST1450	Germann Rd - Gilbert to Val Vista	16,405	13,268	3,137	-
ST1870	McQueen and Elliot Intersection	5,098	-	833	2,159
Total MAG RTP Arterial Fund		\$ 70,610	\$ 41,412	\$ 12,840	\$ 11,736
Maricopa County					
PR0320	Desert Sky Park Phase 1	317	317	-	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	1,410	-	-	1,410
Total Maricopa County		\$ 1,727	\$ 317	\$ -	\$ 1,410
Miscellaneous					
MF0400	Public Safety Training Facility	6,153	3,370	2,783	-
PR0310	Gilbert Regional Park Phase 1A & 1B	18,494	18,494	-	-
PR0320	Desert Sky Park Phase 1	7	7	-	-
PR1110	SERL Parking Lot Connection	3,546	-	-	3,546
RD2110	Transportation Improvements	259	81	178	-
RD2240	Drainage and Storm Water Study	169	169	-	-
Total Miscellaneous		\$ 28,628	\$ 22,121	\$ 2,961	\$ 3,546
Neely Wastewater SDF					
MF2520	System Development Fee Study	7	-	7	-
WW0690	System Relief Sewers Phase 1	3,028	1,306	1,722	-
WW0700	Candlewood Lift Station & Force Main	996	646	350	-
WW0890	Cactus Yards Recl Water Recovery Well	2,426	404	2,022	-
Total Neely Wastewater SDF		\$ 6,457	\$ 2,356	\$ 4,101	\$ -
Park SDF					
MF2520	System Development Fee Study	135	-	45	-
PR0310	Gilbert Regional Park Phase 1A & 1B	10,913	10,913	-	-
PR0320	Desert Sky Park Phase 1	8,835	8,805	30	-
PR0420	Freestone Recreation Center Pool	18,344	-	-	-
PR0620	Western Powerline Trail Phase 4	4,197	485	3,712	-
PR0970	Santan Vista Trail Imp Phase 4	3,236	-	-	3,236
PR1322	Desert Sky Park Phase 2	10,460	-	1,000	8,528
Total Park SDF		\$ 56,120	\$ 20,203	\$ 4,787	\$ 11,764
Park SDF - Prior to 2012					
PR0310	Gilbert Regional Park Phase 1A & 1B	19,678	19,678	-	-
PR0320	Desert Sky Park Phase 1	16,157	16,157	-	-
Total Park SDF - Prior to 2012		\$ 35,835	\$ 35,835	\$ -	\$ -

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
(2,000)	(106)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ (2,000)	\$ (106)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,516	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,000	106	-	-	-	-	-	-	-
\$ 2,000	\$ 2,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	45	-	-	-	-	45
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	18,344	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
932	-	-	-	-	-	-	-	-
\$ 932	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 18,344	\$ -	\$ 45
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
Police SDF					
MF2230	Topaz Radio Infrastructure	3,075	150	839	230
MF2470	Public Safety Center Expansion	7,312	-	-	-
MF2520	System Development Fee Study	32	-	10	-
Total Police SDF		\$ 10,419	\$ 150	\$ 849	\$ 230
Potential MAG Extension					
ST2128	McQueen Rd and UPRR Improvements	18,507	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	18,546	-	-	-
Total Potential MAG Extension		\$ 37,053	\$ -	\$ -	\$ -
Potential WRMPC (Water)					
WA0940	Water Rights - Phase 2	14,500	-	-	14,500
WA1200	Water Rights Resiliency and Capacity	21,630	-	-	21,630
Total Potential WRMPC (Water)		\$ 36,130	\$ -	\$ -	\$ 36,130
Private Fund					
PR0710	Riparian Education Center	6,357	-	-	100
RD2170	The Living Room Plaza	57,577	-	-	-
Total Private Fund		\$ 63,934	\$ -	\$ -	\$ 100
Roads SDF					
MF2520	System Development Fee Study	32	-	10	-
ST0540	Ocotillo Rd - Greenfield to Higley	15,827	839	14,988	-
ST0980	Higley Rd - Riggs to Stacey	9,899	-	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	3,381	42	3,339	-
ST1320	Elliot and Gilbert Intersection	1,619	-	-	-
ST1390	Elliot and Higley Intersection	1,144	-	-	-
ST1870	McQueen and Elliot Intersection	1,721	-	1,721	-
ST1880	Lindsay and Guadalupe Intersection	1,549	-	-	-
ST1910	McQueen and Guadalupe Intersection	1,979	-	1,979	-
ST2000	Power and Pecos Intersection	10,245	-	-	-
Total Roads SDF		\$ 47,396	\$ 881	\$ 22,037	\$ -
Roadway and Maint. Fund					
MF2410	North Area Service Center Paving	238	-	-	-
MF2420	South Area Service Center Paving	49	-	-	-
MF2460	Comprehensive Needs Assessment	37	-	37	-
MF2523	NASC Wall Replacement	119	119	-	-
MF2526	Traffic Operations Center	15,679	5	995	-
RD2120	Intersection Study	598	241	357	-
RD2190	Vaughn Ventilator	182	182	-	-
RD2200	Parking Master Plan Update	217	175	42	-
RD2263	Passenger Loading Zones	1,384	299	-	-
RD2266	West Commercial Alley Improvements	4,337	-	-	-
RD2267	Fancy Hat Street Improvements	4,697	-	-	-
ST1050	Elliot Rd - Neely to Burk	7,186	-	-	-
ST1540	Turn Lane Safety/Congestion Improve	7,988	940	716	-
ST1550	ADA Upgrades in Public ROW	3,934	1,593	961	345



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
296	295	242	252	33	246	246	246	-
7,312	-	-	-	-	-	-	-	-
-	-	-	11	-	-	-	-	11
\$ 7,608	\$ 295	\$ 242	\$ 263	\$ 33	\$ 246	\$ 246	\$ 246	\$ 11
-	4,147	-	-	14,360	-	-	-	-
-	4,081	-	-	14,465	-	-	-	-
\$ -	\$ 8,228	\$ -	\$ -	\$ 28,825	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,257	-	-	-	-	-	-	-	-
6,755	50,822	-	-	-	-	-	-	-
\$ 13,012	\$ 50,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	11	-	-	-	-	11
-	-	-	-	-	-	-	-	-
-	9,899	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,619	-	-	-	-	-	-	-	-
-	-	-	1,144	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,549	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	10,245	-	-	-	-
\$ 1,619	\$ 9,899	\$ -	\$ 2,704	\$ 10,245	\$ -	\$ -	\$ -	\$ 11
238	-	-	-	-	-	-	-	-
49	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,842	-	-	12,837	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,085	-	-	-	-	-
-	-	-	1,439	2,898	-	-	-	-
-	-	-	1,684	3,013	-	-	-	-
-	-	-	-	-	-	7,186	-	-
-	-	-	1,583	1,583	1,583	1,583	-	-
345	345	345	-	-	-	-	-	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
ST1690	Val Vista Dr Reconstruction	2,838	2,838	-	-
ST1790	PM10 Paving Assessment	69	69	-	-
ST1850	Greenfield at Knox Right Turn Lane	715	2	713	-
ST1890	Chandler Heights - Recker to Power	3,000	2	2,998	-
ST1960	Market and Williams Field Intersection	87	52	35	-
ST1970	Val Vista and Mercy Intersection	87	53	34	-
ST1980	Market and San Tan Village Intersection	90	59	31	-
ST1990	Higley and Inverness Intersection	87	57	30	-
ST2010	Higley and Queen Creek Intersection	87	67	20	-
ST2050	Various Roadway Improvements	75	74	1	-
ST2060	Transportation Master Plan	490	490	-	-
ST2070	Integrated Transit Center Dev Plan	310	20	290	-
ST2100	Watford Ct - Higley to Constellation	2,844	-	-	-
ST2104	Higley and Germann Intersection	56	10	46	-
ST2105	School Safety and Congestion Improve	150	92	58	-
ST2106	Lindsay and Elliot Intersection	2,051	-	-	-
ST2107	Val Vista and Warner Intersection	4,905	-	-	-
ST2108	Gilbert and Guadalupe Intersection	1,317	-	-	1,317
ST2109	Ray and Catalina Intersection	886	-	-	-
ST2110	Cooper and Madera Park Intersection	641	15	626	-
ST2111	148th St - Spur to Appleby	2,811	7	2,804	-
ST2119	Mews Road - Higley to 1/2 Mile East	393	-	393	-
ST2120	Higley and Riggs Intersection	10	-	10	-
ST2121	Queen Creek and Val Vista Intersection	1,749	-	-	-
ST2122	Hearne Way and Gilbert Crosswalks	254	-	254	-
ST2123	Guadalupe and Oak Access Assessment	163	-	163	-
ST2124	San Tan Village and SR202 Intersection	963	-	-	963
ST2125	ADA Intersection Improvements	4,603	-	-	-
ST2126	Stacey Rd - Higley to 172nd	3,319	-	-	-
ST2127	Pecos Rd - Lindsay to Val Vista	10,092	-	-	-
ST2128	McQueen Rd and UPRR Improvements	1,777	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	1,749	-	-	-
TS1300	Val Vista and Baseline Signal	37	37	-	-
TS1310	Advanced Fiber System - Phase 3	1,401	1,401	-	-
TS1330	Advanced Fiber System - Phase 5	2,893	-	-	-
TS1340	Advanced Fiber System - Phase 6	2,148	-	-	-
TS1500	Riggs and Recker Signal	939	-	-	-
TS1580	Recker and Ocotillo Signal	364	-	364	-
TS1700	Smart Signal Control System	4,757	74	-	-
TS1740	Advance Detection Safety Improvements	964	964	-	-
TS1930	Transportation Systems Mgmt Oper Plan	243	243	-	-
TS1944	Higley and Morrison Ranch Signal	345	-	345	-
TS1946	Cooper and Velero Signal	357	-	-	-
TS1947	Val Vista and Melrose Signal	194	-	194	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,844	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,051	-	-	-	-	-	-	-
4,905	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
886	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,749	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,603	-	-	-	-	-
3,319	-	-	-	-	-	-	-	-
10,092	-	-	-	-	-	-	-	-
-	1,777	-	-	-	-	-	-	-
-	1,749	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,893	-	-	-	-	-
-	-	-	2,148	-	-	-	-	-
939	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,683	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	357	-	-	-	-	-
-	-	-	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
TS1949	Recker Road Conduit and Fiber	690	56	634	-
TS1950	Ray and Sanders Signal	1,775	-	-	-
TS1951	Germann and Silverado Signal	386	-	-	-
TS1952	Advance Detection Safety Improve Ph 2	1,013	-	48	965
Total Roadway and Maint. Fund		\$ 113,819	\$ 10,236	\$ 13,199	\$ 3,590
Salt River Project					
PR0390	Crossroads Park Phase 2	19	19	-	-
Total Salt River Project		\$ 19	\$ 19	\$ -	\$ -
Signal SDF					
ISP	Intersection Signal Program	14,480	-	-	1,448
MF2520	System Development Fee Study	32	-	10	-
TS1310	Advanced Fiber System - Phase 3	267	267	-	-
TS1330	Advanced Fiber System - Phase 5	551	-	-	-
TS1340	Advanced Fiber System - Phase 6	409	-	-	-
TS1440	Recker and Galveston Signal	615	34	581	-
TS1450	Recker and Somerton Signal	616	74	542	-
TS1460	Williams Field and Wade Signal	657	34	623	-
TS1470	Williams Field and Somerton Signal	616	83	533	-
TS1500	Riggs and Recker Signal	712	-	-	-
TS1540	Val Vista and Ocotillo Signal	569	569	-	-
TS1550	Val Vista and Chandler Heights Signal	587	587	-	-
TS1570	Recker and Warner Signal	575	-	575	-
TS1580	Recker and Ocotillo Signal	567	-	567	-
TS1620	Higley and Coldwater Signal	611	-	-	-
TS1700	Smart Signal Control System	906	14	-	-
TS1860	Val Vista and Appleby Signal	554	554	-	-
TS1920	American Heroes and Gilbert Signal	697	216	481	-
TS1943	Higley and Bridges Signal	626	57	569	-
TS1944	Higley and Morrison Ranch Signal	521	60	461	-
TS1945	Lindsay and Layton Lakes Signal	531	49	482	-
TS1946	Cooper and Velero Signal	592	5	-	-
TS1948	Val Vista and Boston Signal	665	11	654	-
Total Signal SDF		\$ 26,956	\$ 2,614	\$ 6,078	\$ 1,448
State Funds					
ST0540	Ocotillo Rd - Greenfield to Higley	7,900	7,900	-	-
Total State Funds		\$ 7,900	\$ 7,900	\$ -	\$ -
State Grant					
ST1540	Turn Lane Safety/Congestion Improve	237	237	-	-
SW0124	Crossroads SW Pump Station Rehab	548	-	548	-
Total State Grant		\$ 785	\$ 237	\$ 548	\$ -
Unidentified					
RD2210	The Neighborhood Park	3,336	-	-	-
ST0840	Hunt Highway - Val Vista to 164th	78,879	-	-	-
Total Unidentified		\$ 82,215	\$ -	\$ -	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
Wastewater Fund					
MF2310	Utility Billing System Replacement	1,212	403	809	-
MF2410	North Area Service Center Paving	164	-	-	-
MF2420	South Area Service Center Paving	177	-	-	-
MF2460	Comprehensive Needs Assessment	30	-	30	-
PR1342	Regional Park Drive Extension	976	-	-	-
RD2130	Ash Street Re-Alignment	807	-	-	807
ST0980	Higley Rd - Riggs to Stacey	360	-	-	-
ST1120	Val Vista Dr - Appleby to Riggs	1,280	1,212	68	-
WA1542	Vulnerability Assessment/ERP Phase 2	198	-	198	-
WA1584	Integrated Water Resources Master Plan	953	3	565	-
WA1615	Vulnerability Assessment/ERP Phase 3	122	-	-	-
WA1616	Vulnerability Assessment/ERP Phase 4	121	-	-	-
WW0690	System Relief Sewers Phase 1	4,505	1,900	2,605	-
WW0700	Candlewood Lift Station & Force Main	1,092	278	814	-
WW0750	GWRP Expansion Phase 3	562	562	-	-
WW0770	South Recharge Site Phase 2	441	441	-	-
WW0960	Riparian Distribution Structure	2,978	-	978	2,000
WW0970	GWRP Various Plant Improvements	13,804	1,418	4,967	2,387
WW1050	System Wide Force Main Retrofit	250	250	-	-
WW1070	Northeast Wastewater Basin Outfall	4,591	-	-	-
WW1080	Recker and Warner Valve Vault	715	536	179	-
WW1160	Layton Lakes Odor Control	2,060	165	1,895	-
WW1170	Western Canal Odor Control	1,378	231	627	-
WW1180	Gilbert and Ray Sewer Outfall	55	55	-	-
WW1233	Reservoir 3 Reclaimed Recovery Well	2,248	-	-	-
WW1234	Higley Reclaimed Water Line	3,739	-	-	-
WW1235	SASC Odor Control Site	2,429	-	-	2,429
WW1237	Islands Lift Station Improvements	1,461	-	-	-
WW1238	Lift Station Property Acquisition	323	-	-	-
WW1241	Queen Creek and 156th Sewer Line	240	240	-	-
WW1243	Agritopia Odor Control Site	2,725	-	-	-
WW1244	Reclaimed - Greenfield Rd Rehab	35	-	35	-
WW1250	South Gilbert Odor Control Sites	6,422	-	-	2,000
WW1252	Commons Lift Station Improvements	963	-	167	796
Total Wastewater Fund		\$ 59,416	\$ 7,694	\$ 13,937	\$ 10,419
Wastewater Repl Fund					
MF2523	NASC Wall Replacement	82	82	-	-
ST1860	Gilbert and Warner Intersection	2,750	150	-	2,600
WW0700	Candlewood Lift Station & Force Main	7,885	7,784	101	-
WW0970	GWRP Various Plant Improvements	13,515	1,637	4,719	2,439
WW1050	System Wide Force Main Retrofit	23,671	1,620	5,238	1,308
WW1060	Concrete Pipe Gravity Sewer Rehab	13,574	2,160	11,414	-
WW1090	Neely Activated Sludge Pump Station Repl	7,003	633	6,370	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
164	-	-	-	-	-	-	-	-
177	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
976	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	360	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	385	-	-	-	-	-	-
-	-	122	-	-	-	-	-	-
-	-	-	-	-	-	-	-	121
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,833	1,833	1,366	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	4,591	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
520	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,248	-	-	-	-	-	-	-
-	3,739	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,461	-	-	-	-	-	-	-	-
-	323	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,725	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
500	2,000	1,922	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 5,631	\$ 13,228	\$ 3,795	\$ -	\$ 4,591	\$ -	\$ -	\$ -	\$ 121
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,685	1,365	1,670	-	-	-	-	-	-
1,308	1,308	1,236	1,236	10,417	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
WW1100	Neely Oxidation Ditch Rotor Repl	9,045	731	8,314	-
WW1110	Neely Effluent Filter Replacement	11,233	670	10,563	-
WW1130	Neely Odor Control System	1,003	3	1,000	-
WW1140	GWRP Repair and Replacement Phase 3	20,540	19,017	1,523	-
WW1180	Gilbert and Ray Sewer Outfall	754	41	713	-
WW1190	Higley and SR202 Sewer Rehab	445	445	-	-
WW1200	GWRP Expansion Phase 4	6,885	-	-	-
WW1231	Neely Admin Building Repairs	1,706	79	1,627	-
WW1236	Guadalupe and Sistine Sewer Rehab	159	159	-	-
WW1237	Islands Lift Station Improvements	303	-	-	-
WW1242	Manhole Rehabilitation Phase 1	7,270	13	7,257	-
WW1245	Neely Fire Suppression System Repl	216	207	9	-
WW1246	Western Canal ACP Replacement	31	31	-	-
WW1247	8" WW Line Repair - Power Line	274	274	-	-
WW1248	Manhole Rehabilitation Phase 2	7,346	-	7,346	-
WW1251	Layton Lakes/Crossroads Lift Station	3,459	-	3,459	-
WW1252	Commons Lift Station Improvements	963	-	168	795
WW1253	Oak Sewer Realignment	862	-	-	862
Total Wastewater Repl Fund		\$ 140,974	\$ 35,736	\$ 69,821	\$ 8,004
Wastewater SDF					
WW0700	Candlewood Lift Station & Force Main	183	183	-	-
WW0750	GWRP Expansion Phase 3	500	500	-	-
WW0780	GWRP Recl Water Pump Station Exp	581	581	-	-
WW0890	Cactus Yards Recl Water Recovery Well	451	451	-	-
Total Wastewater SDF		\$ 1,715	\$ 1,715	\$ -	\$ -
Water Fund					
MF2230	Topaz Radio Infrastructure	27	27	-	-
MF2310	Utility Billing System Replacement	1,300	433	867	-
MF2410	North Area Service Center Paving	732	-	-	-
MF2420	South Area Service Center Paving	177	-	-	-
MF2460	Comprehensive Needs Assessment	84	-	84	-
MF2523	NASC Wall Replacement	133	133	-	-
PR1342	Regional Park Drive Extension	876	-	-	-
ST1120	Val Vista Dr - Appleby to Riggs	1,290	1,290	-	-
ST1200	Power Rd - Guadalupe to SR202	3,000	-	-	3,000
ST1450	Germann Rd - Gilbert to Val Vista	800	538	262	-
WA1070	NWTP Finished Water Pump 10	1,155	1,155	-	-
WA1140	Baseline Rd Water Line	4,263	344	-	-
WA1370	Site 21 and 22 Blending Control Well	758	86	672	-
WA1410	Zones 1 and 2 Split Valves	4,469	-	382	-
WA1450	Transmission Main Assessment Phase 1	332	-	332	-
WA1480	Well Site 25 Arsenic Mitigation	3,441	-	-	-
WA1490	Cathodic Protection Assessment	941	-	-	941
WA1530	148th St Water Line	886	-	886	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
WA1542	Vulnerability Assessment/ERP Phase 2	198	-	198	-
WA1544	Water System Loop	2,654	2,536	118	-
WA1547	Zone 1 System Connectivity	1,915	-	1,915	-
WA1578	Site 26 Reservoir Improvements	418	418	-	-
WA1579	NWTP SCADA/I&C Support Services	122	4	118	-
WA1582	NWTP South Reservoir Improvements	6,200	269	5,931	-
WA1584	Integrated Water Resources Master Plan	1,028	4	639	-
WA1585	Water Quality Master Plan	250	-	-	-
WA1595	Power Rd Water Line	454	-	454	-
WA1599	Exploratory Borehole Assessment	40	24	16	-
WA1600	Stratland Estates Evaluation	125	-	125	-
WA1601	Guadalupe Rd Water Line Abandonment	1,012	-	1,012	-
WA1603	Site 21 Booster Upgrades	2,781	-	2,781	-
WA1608	Site 35 New Well Development	843	-	843	-
WA1615	Vulnerability Assessment/ERP Phase 3	121	-	-	-
WA1616	Vulnerability Assessment/ERP Phase 4	122	-	-	-
Total Water Fund		\$ 42,947	\$ 7,261	\$ 17,635	\$ 3,941
Water Repl Fund					
MF2523	NASC Wall Replacement	365	365	-	-
RD2110	Transportation Improvements	700	700	-	-
RD2130	Ash Street Re-Alignment	692	-	-	692
ST1150	Hunt Highway - Higley to Recker	2,464	-	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	1,764	-	-	-
ST1320	Elliot and Gilbert Intersection	1,030	-	-	-
ST1620	Mesquite St - Lindsay to Val Vista	1,669	-	1,669	-
ST1720	Val Vista Lakes Improvements	9,435	-	3,325	-
ST1800	Cooper Rd - Encinas to Baseline	1,628	-	-	-
ST1830	Higley Rd - North of Elliot	732	-	732	-
ST1880	Lindsay and Guadalupe Intersection	1,456	-	-	-
ST1910	McQueen and Guadalupe Intersection	722	-	722	-
ST1920	Val Vista and Ray Intersection	339	-	-	-
ST2000	Power and Pecos Intersection	385	-	-	-
ST2100	Watford Ct - Higley to Constellation	1,055	-	-	-
ST2113	White Fence Farms 4 Improvements	310	-	-	-
ST2114	Brentwood Acres Improvements	1,334	-	-	-
ST2115	Porter Acres Improvements	1,517	-	-	-
ST2116	Melody and Pioneer Improvements	609	-	609	-
ST2117	KA-LO Park Improvements	700	-	-	-
ST2118	College Park Improvements	1,448	-	-	-
WA1080	NWTP Variable Frequency Drive Repl	300	300	-	-
WA1180	Tankersley Water Line Area I	8,541	3,175	5,366	-
WA1230	Site 20 New Reservoir Construction	4,114	137	3,977	-
WA1270	Water Main Priority Replacement Program	515	515	-	-
WA1300	Well Replacement	469	469	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
WA1310	Tankersley Water Line Area II	9,130	296	8,834	-
WA1320	Tankersley Water Line Area V	15,362	806	14,556	-
WA1350	Tankersley Water Line Area VII/VIII	11,711	-	-	-
WA1440	Gilbert Rd Water Line	4,763	3,856	907	-
WA1460	Higley Rd Water Line	2,345	106	2,239	-
WA1470	Islands Water Line Replacement	71,549	-	-	-
WA1546	Zone 1 Transmission Main Assessment	7,990	3,235	4,755	-
WA1548	NWTP Acid Storage and Feed Repl	1,274	1,274	-	-
WA1549	NWTP Intake Structure Rehab	384	384	-	-
WA1550	NWTP Filter Rehab Phase 2	3,856	3,856	-	-
WA1551	NWTP West Filter Channel I	1,422	1,422	-	-
WA1553	NWTP Final Sed Effluent Pipes Rehab	272	272	-	-
WA1557	Site 8 Site Condition Repair	243	10	233	-
WA1587	NWTP Disinfection Line Repair	117	117	-	-
WA1588	Hackamore St Water Line	1,092	1,092	-	-
WA1589	NWTP Upgrades and Reconstruction	50	50	-	-
WA1590	Well Site 3 Consolidated Canal Line	764	105	659	-
WA1592	SVWTP Filter Rehabilitation	541	541	-	-
WA1593	ICPMS Instrument Replacement	269	-	269	-
WA1597	ACP Water Line Replacements	200,270	-	-	-
WA1598	Well 20/Site 20 Emer Repair/Recover	510	510	-	-
WA1602	Greenfield to Power Line Trail	204	204	-	-
WA1607	NWTP Electrical Building A Rehab	2,044	-	2,044	-
Total Water Repl Fund		\$ 380,455	\$ 23,797	\$ 50,896	\$ 692
Water Resources SDF					
MF2520	System Development Fee Study	32	-	10	-
WA0940	Water Rights - Phase 2	20,951	16,675	4,276	-
WA1200	Water Rights Resiliency and Capacity	21,630	-	-	21,630
Total Water Resources SDF		\$ 42,613	\$ 16,675	\$ 4,286	\$ 21,630
Water SDF					
MF2520	System Development Fee Study	32	-	10	-
WA0270	Site 34 New Well and Reservoir	16,719	1,085	34	-
WA0620	Site 30 Well Equip/Reservoir Build	1,327	1,327	-	-
WA0670	Zone 2 to Zone 4 Interconnect	4	4	-	-
WA0710	Site 31 Well Development	4,978	4,978	-	-
WA0800	Site 33 Well Development	4	4	-	-
WA0810	Site 20B New Well Development	59	59	-	-
WA0880	Site 32 Well and System Connections	7,455	655	-	-
WA1120	Power Rd Water Line	3,526	-	-	-
WA1230	Site 20 New Reservoir Construction	271	271	-	-
WA1547	Zone 1 System Connectivity	495	-	495	-
Total Water SDF		\$ 34,870	\$ 8,383	\$ 539	\$ -



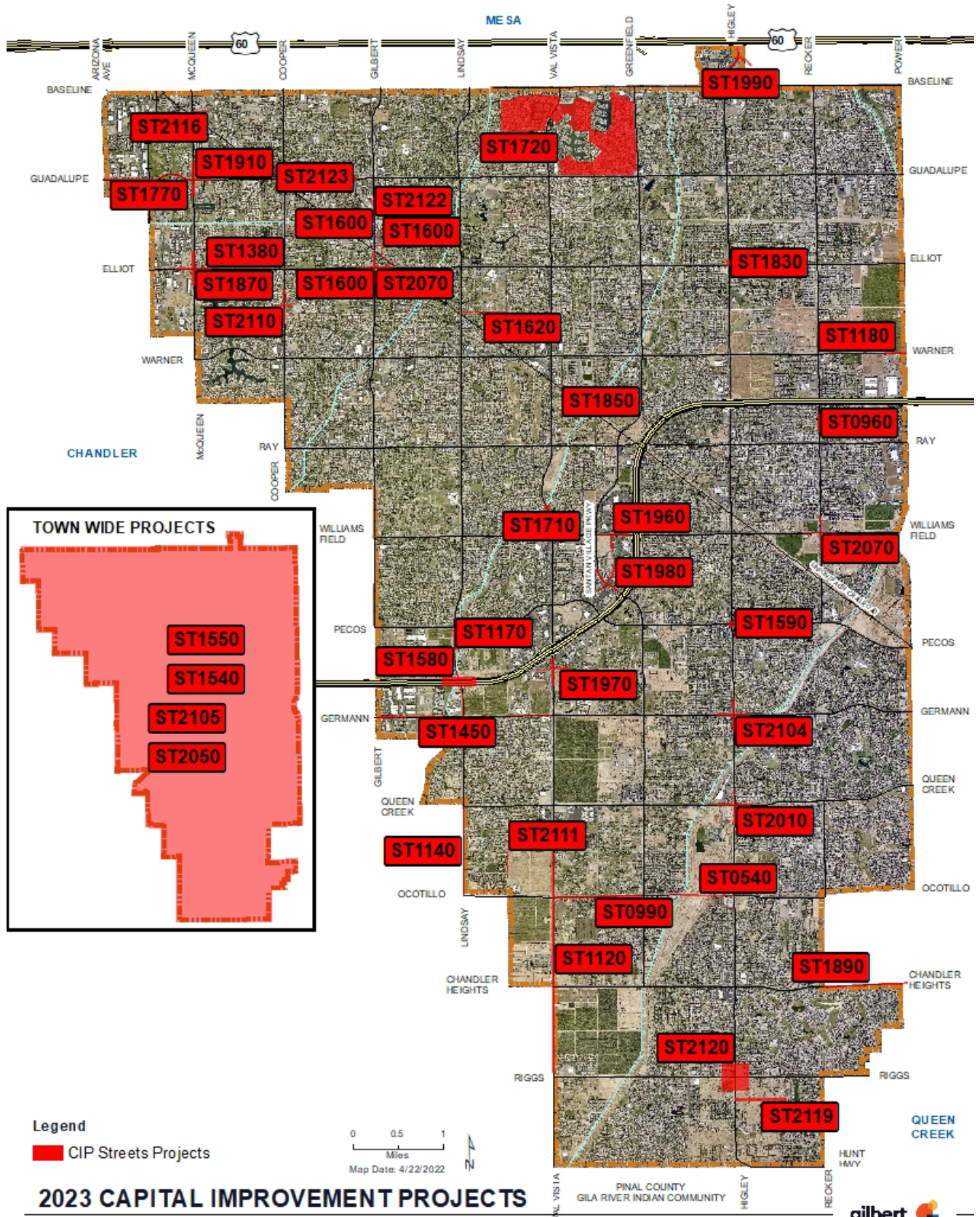
TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2023	FY 2024
WRMPC - Intergov Contrib					
WA1594	SVWTP Raw Water Cathodic Protection	2,282	-	2,282	-
Total WRMPC - Intergov Contrib		\$ 2,282	\$ -	\$ 2,282	\$ -
Grand Total - All Capital Funds		\$3,873,258	\$508,941	\$1,050,540	\$369,884



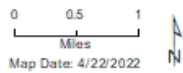
TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$293,388	\$286,491	\$136,730	\$337,803	\$300,018	\$54,451	\$257,391	\$10,056	\$267,565



Legend

■ CIP Streets Projects



Map Date: 4/22/2022

2023 CAPITAL IMPROVEMENT PROJECTS

Source: Office of Information Technology

Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Ocotillo Rd - Greenfield to Higley	ST0540	79,136	1,460	77,676	-	-	-	-	-	-
Baseline Rd - Greenfield to Power	ST0780	14,950	112	-	-	14,838	-	-	-	-
Recker Rd - Ocotillo to Chandler Hts	ST0800	6,486	-	-	-	-	6,486	-	-	-
Hunt Highway - Val Vista to 164th	ST0840	78,919	40	-	-	-	-	-	-	78,879
Recker Road - Ray to SR202	ST0960	6,410	4,233	2,177	-	-	-	-	-	-
Higley Rd - Riggs to Stacey	ST0980	14,502	1,973	-	-	-	12,529	-	-	-
Ocotillo Rd - 148th to Greenfield	ST0990	25,742	344	22,198	-	3,200	-	-	-	-
Elliot Rd - Neely to Burk	ST1050	7,186	-	-	-	-	-	-	7,186	-
Val Vista Dr - Appleby to Merlot	ST1120	34,684	34,522	162	-	-	-	-	-	-
Lindsay Rd - Queen Creek to Ocotillo	ST1140	11,090	464	10,626	-	-	-	-	-	-
Hunt Highway - Higley to Recker	ST1150	15,012	-	-	-	-	-	-	15,012	-
Recker Rd - Riggs to Hunt Highway	ST1160	10,803	104	-	-	-	-	-	10,699	-
Lindsay Rd - Pecos to SR202	ST1170	12,371	11,822	549	-	-	-	-	-	-
Warner Rd - Power to East of Recker	ST1180	18,005	-	18,005	-	-	-	-	-	-
Power Rd - Guadalupe to SR202	ST1200	16,752	-	-	16,752	-	-	-	-	-
Val Vista Dr - Riggs to Hunt Highway	ST1270	9,131	-	-	-	-	9,131	-	-	-
Warner and Greenfield Intersection	ST1300	13,843	-	-	-	-	-	-	13,843	-
Ray and Gilbert Intersection	ST1310	10,038	-	-	-	-	-	-	10,038	-
Elliot and Gilbert Intersection	ST1320	11,214	66	-	-	11,148	-	-	-	-
Guadalupe and Val Vista Intersection	ST1330	9,010	-	-	-	-	-	-	9,010	-
Guadalupe and Power Intersection	ST1340	7,931	-	-	-	-	7,931	-	-	-
Elliot and Cooper Intersection	ST1380	10,319	900	9,419	-	-	-	-	-	-
Elliot and Higley Intersection	ST1390	7,152	-	-	-	-	-	-	7,152	-
Germann Rd - Gilbert to Val Vista	ST1450	29,504	22,330	7,174	-	-	-	-	-	-
Turn Lane Safety/Congestion Improve	ST1540	8,225	1,089	804	-	-	-	-	6,332	-
ADA Upgrades in Public ROW	ST1550	3,934	1,593	961	345	345	345	345	-	-
Constellation - South of Coldwater	ST1570	3,881	55	-	-	-	-	-	3,826	-
Lindsay and SR202 Interchange	ST1580	18,151	16,976	1,175	-	-	-	-	-	-
Higley and Pecos Intersection	ST1590	1,055	-	1,055	-	-	-	-	-	-
Railroad Crossings Improvements	ST1600	2,545	166	2,379	-	-	-	-	-	-
Mesquite St - Lindsay to Val Vista	ST1620	8,623	-	8,623	-	-	-	-	-	-
Val Vista Dr at Eastern Canal Bridge	ST1710	3,510	225	3,285	-	-	-	-	-	-
Val Vista Lakes Improvements	ST1720	56,932	537	13,772	2,764	24,164	15,695	-	-	-
Guadalupe Rd - Arizona to McQueen	ST1770	9,933	232	9,701	-	-	-	-	-	-
Cooper Rd - Encinas to Baseline	ST1800	8,708	-	-	-	8,708	-	-	-	-
Higley Rd - North of Elliot	ST1830	3,046	-	3,046	-	-	-	-	-	-
Cooley Station Transit Center	ST1840	12,706	-	-	12,706	-	-	-	-	-
Greenfield at Knox Right Turn Lane	ST1850	715	2	713	-	-	-	-	-	-
Gilbert and Warner Intersection	ST1860	12,291	231	-	12,060	-	-	-	-	-
McQueen and Elliot Intersection	ST1870	12,711	-	12,711	-	-	-	-	-	-
Lindsay and Guadalupe Intersection	ST1880	11,139	-	-	-	-	-	-	11,139	-
Chandler Heights - Recker to Power	ST1890	3,000	2	2,998	-	-	-	-	-	-
McQueen and Guadalupe Intersection	ST1910	12,369	208	12,161	-	-	-	-	-	-
Val Vista and Ray Intersection	ST1920	10,007	-	-	-	-	-	-	10,007	-
Power and Queen Creek Intersection	ST1940	9,435	-	-	-	-	-	-	9,435	-
Market and Williams Field Intersection	ST1960	871	52	819	-	-	-	-	-	-
Val Vista and Mercy Intersection	ST1970	1,293	53	1,240	-	-	-	-	-	-
Market and San Tan Village Intersection	ST1980	1,521	59	31	-	-	1,431	-	-	-
Higley and Inverness Intersection	ST1990	1,201	57	30	-	-	-	1,114	-	-
Power and Pecos Intersection	ST2000	64,415	-	-	-	-	12,280	1,684	50,451	-
Higley and Queen Creek Intersection	ST2010	4,812	67	4,745	-	-	-	-	-	-
Various Roadway Improvements	ST2050	6,147	74	1	-	-	-	-	6,072	-
Integrated Transit Center Dev Plan	ST2070	310	20	290	-	-	-	-	-	-
Bus Stop Improvements	ST2080	1,986	-	-	-	-	1,986	-	-	-
Walford Ct - Higley to Constellation	ST2100	3,899	-	-	-	-	3,899	-	-	-



STREETS PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Bus Stop Shelter Replacements	ST2101	3,320	-	-	-	3,320	-	-	-	-
Safe Route Enhancements	ST2102	37,523	-	-	37,523	-	-	-	-	-
Germann and Power Intersection	ST2103	1,407	-	-	-	1,407	-	-	-	-
Higley and Germann Intersection	ST2104	56	10	46	-	-	-	-	-	-
School Safety and Congestion Improve	ST2105	7,361	92	7,269	-	-	-	-	-	-
Lindsay and Elliot Intersection	ST2106	2,051	-	-	-	-	2,051	-	-	-
Val Vista and Warner Intersection	ST2107	4,905	-	-	-	4,905	-	-	-	-
Gilbert and Guadalupe Intersection	ST2108	1,317	-	-	1,317	-	-	-	-	-
Ray and Catalina Intersection	ST2109	886	-	-	-	886	-	-	-	-
Cooper and Madera Park Intersection	ST2110	641	15	626	-	-	-	-	-	-
148th St - Spur to Appleby	ST2111	2,811	7	2,804	-	-	-	-	-	-
White Fence Farms 4 Improvements	ST2113	9,637	-	-	-	-	9,637	-	-	-
Brentwood Acres Improvements	ST2114	3,508	-	-	-	-	3,508	-	-	-
Porter Acres Improvements	ST2115	7,058	-	-	-	7,058	-	-	-	-
Melody and Pioneer Improvements	ST2116	3,881	-	3,881	-	-	-	-	-	-
KA-LO Park Improvements	ST2117	2,239	-	-	-	2,239	-	-	-	-
College Park Improvements	ST2118	6,802	-	-	-	6,802	-	-	-	-
Mews Road - Higley to 1/2 Mile East	ST2119	2,863	-	2,863	-	-	-	-	-	-
Higley and Riggs Intersection	ST2120	347	-	347	-	-	-	-	-	-
Queen Creek and Val Vista Intersection	ST2121	2,309	-	-	-	-	-	-	2,309	-
Hearne Way and Gilbert Crosswalks	ST2122	254	-	254	-	-	-	-	-	-
Guadalupe and Oak Access Assessment	ST2123	163	-	163	-	-	-	-	-	-
San Tan Village and SR202 Intersection	ST2124	963	-	-	963	-	-	-	-	-
ADA Intersection Improvements	ST2125	4,603	-	-	-	-	-	-	4,603	-
Stacey Rd - Higley to 172nd	ST2126	3,479	-	-	-	3,479	-	-	-	-
Pecos Rd - Lindsay to Val Vista	ST2127	10,092	-	-	-	10,092	-	-	-	-
McQueen Rd and UPRR Improvements	ST2128	26,439	-	-	-	-	5,924	-	20,515	-
Val Vista Dr and UPRR Improvements	ST2129	26,494	-	-	-	-	5,830	-	20,664	-
Somerton Blvd - Williams Fld to Recker	ST2130	10,372	-	-	-	-	-	-	10,372	-
Total Capital Expenses		\$ 943,342	\$ 100,192	\$ 246,779	\$ 84,430	\$ 102,591	\$ 98,663	\$ 3,143	\$ 228,665	\$ 78,879






Capital Sources (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
2006 GO Bonds 08		2,314	2,314	-	-	-	-	-	-	-
2007 GO Bonds 08		3,508	3,508	-	-	-	-	-	-	-
2017 GO Bonds		53,467	39,870	13,597	-	-	-	-	-	-
2022 GO Bonds (Transport)		360,756	-	141,599	76,050	62,742	57,353	2,798	20,214	-
2028 Potential Street Bond		132,211	-	-	-	-	-	-	132,211	-
Maricopa County		1,410	-	-	1,410	-	-	-	-	-
State Funds		7,900	7,900	-	-	-	-	-	-	-
State Grant		237	237	-	-	-	-	-	-	-
Federal Grant		2,470	-	2,470	-	-	-	-	-	-
MAG RTP Arterial Fund		70,610	41,412	12,840	11,736	2,000	2,622	-	-	-
MAG Revolving Fund		5,978	(4,518)	24,338	(11,736)	(2,000)	(106)	-	-	-
Potential MAG Extension		37,053	-	-	-	-	8,228	-	28,825	-
Developer Contribution		9,701	5,216	355	-	-	3,570	-	560	-
CIP Outside Sources		6,234	773	315	5,146	-	-	-	-	-
CIP O/S Revolving Fund		648	(4,560)	11,668	(6,401)	375	(1,300)	-	866	-
City of Mesa		7,600	-	-	-	7,600	-	-	-	-
Water Repl Fund		28,597	-	7,057	-	7,283	7,849	-	6,408	-
Wastewater Repl Fund		2,750	150	-	2,600	-	-	-	-	-
General Fund		888	888	-	-	-	-	-	-	-
Water Fund		5,090	1,828	262	3,000	-	-	-	-	-

Capital Sources (1,000s)	Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Wastewater Fund	1,640	1,212	68	-	-	360	-	-	-
Env. Services-Residential	2	2	-	-	-	-	-	-	-
Roadway and Maint. Fund	64,379	3,043	10,183	2,625	19,547	8,766	345	19,870	-
Future Growth Funding	11,620	-	-	-	3,425	1,422	-	6,773	-
Roads SDF	47,364	881	22,027	-	1,619	9,899	-	12,938	-
Investment Income	36	36	-	-	-	-	-	-	-
Unidentified	78,879	-	-	-	-	-	-	-	78,879
Total Sources	\$ 943,342	\$ 100,192	\$ 246,779	\$ 84,430	\$ 102,591	\$ 98,663	\$ 3,143	\$ 228,665	\$ 78,879

Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			72	258	258	265	275	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			\$ 72	\$ 258	\$ 258	\$ 265	\$ 275	\$ -	

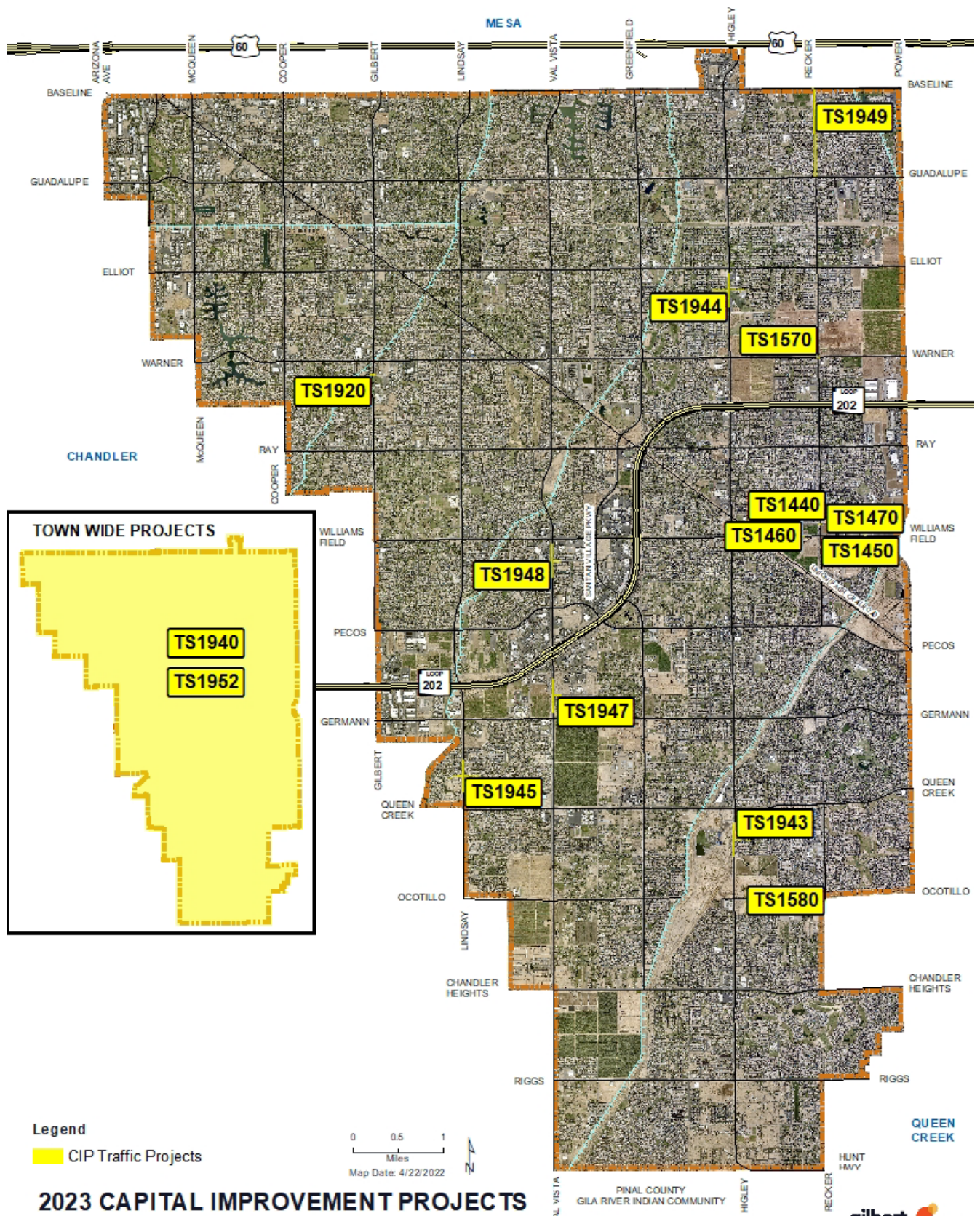
<p>ST0540 – Ocotillo Rd – Greenfield to Higley</p> <p>Design and construction of Ocotillo Road from approximately ¼ mile east of Greenfield Road to Higley Road to minor arterial standards. The project includes crossings over the Queen Creek Wash, East Maricopa Floodway, Roosevelt Water Conservation District Canal and Chandler Heights Basin. The project includes the relocation of 69kV power lines and access into the proposed Gilbert Regional Park. Fiber conduit and cable will be added from Higley Road to Greenfield.</p>	<p>Project Priority: 2.83</p>
<p>ST0960 – Recker Road – Ray to SR202</p> <p>Complete Recker Road improvements to minor arterial standards per the Gateway Character Area standards including four lanes, raised median, landscaping, bike lanes, sidewalks, and street lights. The project includes the relocation of the 69kV power lines and raised/landscaped median from Ray Road to the Santan Freeway.</p>	<p>Project Priority: 3.00</p>
<p>ST0990 – Ocotillo Rd – 148th to Greenfield</p> <p>Complete Ocotillo Road improvements from 148th Street to Greenfield Road to minor arterial standards with four traffic lanes and a striped center left turn lane, bike lanes, sidewalk, and street lights. Fiber conduit and cable will be added on Ocotillo Road from Greenfield to Lindsay Road and on Lindsay Road from Ocotillo north ½ mile.</p>	<p>Project Priority: 3.00</p>
<p>ST1120 – Val Vista Dr – Appleby to Merlot</p> <p>Complete Val Vista Drive to full width improvements to a major arterial standard; includes a six-lane section with raised landscaped median, bike lanes, sidewalks and street lights from Appleby Road to Merlot Street, potentially reducing from six lanes to four lanes south of Chandler Heights. Includes a 12" waterline in Chandler Heights.</p>	<p>Project Priority: 3.00</p>
<p>ST1140 – Lindsay Rd – Queen Creek to Ocotillo</p> <p>Complete Lindsay Road to full width improvements for a minor arterial from Layton Lakes Boulevard to approximately Spur Road (approximately ¼ mile). Improvements include a four lane section with striped two-way center left turn lane, bike lanes, sidewalks, and street lights. Also, adding fiber conduit and cable from S. Layton Lakes Blvd to Spur Road. Fiber Conduit and cable will be added from Appleby to Spur.</p>	<p>Project Priority: 3.00</p>
<p>ST1170 – Lindsay Rd – Pecos to SR202</p> <p>Complete Lindsay Road improvements from Pecos Road (intersection included) to South 144th Street to major arterial standards; including additional lanes, a raised median, sidewalks, and streetlights. The improvements on Lexington Street between Lindsay Road and 144th Street are included in the scope of this project.</p>	<p>Project Priority: 3.00</p>
<p>ST1180 – Warner Rd – Power to East of Recker</p> <p>Design and construction of Warner Road from Power Road to the east side of Recker Road. Improvements will be to major arterial standards; six lanes, raised, landscaped median, bike lanes, sidewalk, and streetlights. Also, there will be installation of fiber conduits and cable from Power Road to Recker and Recker Road from Warner south to the traffic signal.</p>	<p>Project Priority: 1.83</p>
<p>ST1380 – Elliot and Cooper Intersection</p> <p>Design and construction of intersection improvements to reduce congestion at Elliot and Cooper Roads in accordance with the Maricopa Association of Governments (MAG) Regional Transportation Plan approved by voters as Proposition 400 in 2004. Project scope includes widening justified by traffic studies, related traffic signal, and drainage improvements.</p>	<p>Project Priority: 3.00</p>

<p>ST1450 – Germann Rd – Gilbert to Val Vista</p> <p>Completion of Germann Road in accordance with the Maricopa Association of Governments (MAG) Regional Transportation Plan approved by voters as Proposition 400 in 2004. Improvements are designed for major arterial roadway standards, including six lanes, a raised median, sidewalks, bike lanes, street lights, traffic signals, interconnection, and improvements to the bridge over the Eastern Canal. This project will complete gaps in Germann Road left between areas previously completed by development. The project will also include Lindsay Road improvements between SR202 and ¼ mile south of Germann Road. Water improvements include connecting zone 1 and zone 2, as well as a 12" water line in Lindsay Road for future development.</p>	<p>Project Priority: 3.00</p>
<p>ST1540 – Turn Lane Safety/Congestion Improve</p> <p>Design and construct turn lanes with negative offsets to help increase safety and reduce congestion. Project Scope may include reconstruction of medians and conversion to protected only left turn signal operation, extend the left turn pocket length at intersections, add a dedicated right turn lane at intersection to reduce disruption to through traffic caused by drivers making right turns, and add a right turn overlap phase at intersections with heavy right-turning movements to improve traffic operations. Locations will include, but are not limited to: Lindsay and Elliot, Val Vista and Warner, Lindsay and Warner, Val Vista and Guadalupe, Lindsay and Ray, Gilbert and Ray, Lindsay and Williams Field, Cooper and Warner, Higley and Queen Creek, and Val Vista and Elliot.</p>	<p>Project Priority: 2.84</p>
<p>ST1550 – ADA Upgrades in Public ROW</p> <p>This project is a multi-year program and systematically replaces and repairs deficient sidewalk, sidewalk ramps, driveways, and pedestrian push buttons. The ADA Transition Plan is used to prioritize locations to be compliant with the current Public Right of Way Accessibility Guidelines (PROWAG). PROWAG is a guideline by the US Department of Transportation related to ADA Pedestrian Facilities in the Public Right of Way.</p>	<p>Project Priority: 3.00</p>
<p>ST1580 – Lindsay and SR202 Interchange</p> <p>Construction of a new full access traffic interchange (TI) at Lindsay Road and SR202 (Santan Freeway) to provide access to SR202 and a frontage road system on the north side of SR202 between Lindsay Road and Gilbert Road. The improvements will include the construction of the entry/exit ramps and frontage road; traffic signals and interconnect; improvements to the mainline SR202 to accommodate the new TI; reconstruction of Lindsay Road between the ramp termini; mitigation, or relocation of public and private utilities along the Lindsay Road and Eastern Canal alignments; reconfiguration and mitigation measures for Zanjero Park; purchase of additional right-of-way for the TI; and other minor improvements to the existing street network to accommodate the TI.</p>	<p>Project Priority: 3.00</p>
<p>ST1590 – Higley and Pecos Intersection</p> <p>Reconstruction of the curb and median on the north leg of the Higley Road and Pecos Road intersection to allow for proper lane alignment and three southbound lanes with bike lane through the intersection and future dual southbound left turn lanes.</p>	<p>Project Priority: 2.83</p>
<p>ST1600 – Railroad Crossings Improvements</p> <p>Upgrade infrastructure adjacent to Union Pacific Railroad (UPRR) crossings to comply with existing federal standards. The project will consist of upgrades at SRP Eastern Canal, SRP Consolidated Canal, McQueen Road, Gilbert Road, Elliot Road, Lindsay Road, Warner Road, Val Vista Drive, Ray Road, Williams Field Road, and Power Road. Upgrades will include curb replacement, signage, railroad signal upgrades, median improvements, and driveway adjustments.</p>	<p>Project Priority: 3.00</p>

<p>ST1620 – Mesquite St – Lindsay to Val Vista</p> <p>Design and construct full roadway improvements on Mesquite Street from Lindsay Road to Val Vista Road including sidewalk, ramps, curbing, and street lights. Also includes an 8" water line and minor landscaping improvements.</p>	<p>Project Priority: 1.62</p> 
<p>ST1710 – Val Vista Dr at Eastern Canal Bridge</p> <p>Design and reconstruction of the bridge deck on Val Vista Road and the Eastern Canal.</p>	<p>Project Priority: 3.00</p> 
<p>ST1720 – Val Vista Lakes Improvements</p> <p>Remove and replace entire pavement sections in four phases, starting with the western phase. Water lines will be replaced and valves will be updated. ADA will be updated to meet Public Right of Way Accessibility Guidelines.</p>	<p>Project Priority: 2.55</p> 
<p>ST1770 – Guadalupe Road Improvements</p> <p>This project will be a complete reconstruction of Guadalupe Road from Arizona Avenue to McQueen Road, Obispo Avenue, Colorado Street and Fiesta Boulevard. Project also consists of upgrading concrete ramps and driveways for ADA compliance, as well as updating street lights to new street light standards.</p>	<p>Project Priority: 2.84</p> 
<p>ST1830 – Higley Rd – North of Elliot</p> <p>Design and construction of new asphalt pavement from Elliot Road north to the trail crossing. Improvements will be to remove asphalt and base and upgrade project ramps to ADA standards.</p>	<p>Project Priority: 1.62</p> 
<p>ST1850 – Greenfield at Knox Right Turn Lane</p> <p>Design and construction of a right turn lane on Greenfield Road southbound at Knox going into Crossroads Park.</p>	<p>Project Priority: 2.00</p>
<p>ST1870 – McQueen and Elliot Intersection</p> <p>Design and construction of intersection improvements at McQueen Road and Elliot Road to reduce congestion and address safety concerns. Project scope will include adding northbound/southbound right turn lanes and northbound/southbound dual left turn lanes, updates to the traffic signal, and ADA enhancements. The SRP well and several 69kV line impacts will also be resolved.</p>	<p>Project Priority: 1.45</p>
<p>ST1890 – Chandler Heights - Recker to Power</p> <p>Design and construction of roadway improvements on Chandler Heights Road from west of Power Road to Recker Road per Gilbert standards. Project scope will include a new traffic signal at 180th Street. Only half street improvements are anticipated on the north side of Chandler Heights.</p>	<p>Project Priority: 3.00</p>

<p>ST1910 – McQueen and Guadalupe Intersection</p> <p>Design and construction of intersection improvements at McQueen Road and Guadalupe Road to reduce congestion and address safety concerns. Project scope includes adding northbound/southbound dual left turn lanes, a third eastbound/westbound thru lane, eastbound right turn lane, and northbound right turn lane. The traffic signal will be upgraded, ACP water lines replaced, and 69kv line impacts resolved.</p>	<p>Project Priority: 2.84</p>
<p>ST1960 – Market and Williams Field Intersection</p> <p>Design and construction of intersection improvements at Market Street and Williams Field Road to reduce congestion and address safety concerns. Project scope is to lengthen the north bound right turn lane on Market Street and the west bound left turn lane on Williams Field Road per the predesign engineering study completed in FY 2021.</p>	<p>Project Priority: 2.00</p>
<p>ST1970 – Val Vista and Mercy Intersection</p> <p>Design and construction of intersection improvements at Val Vista Drive and Mercy Road to reduce congestion and address safety concerns. Project scope includes adding extended lanes on all legs at Mercy and Val Vista per the predesign engineering study completed in FY 2021.</p>	<p>Project Priority: 2.67</p>
<p>ST1980 – Market and San Tan Village Intersection</p> <p>Design and construction of intersection improvements at Market Street and San Tan Village Parkway to reduce congestion and address safety concerns. Project scope includes adding dedicated right turn lanes per the predesign engineering study completed in FY 2021.</p>	<p>Project Priority: 2.00</p>
<p>ST1990 – Higley and Inverness Intersection</p> <p>Design and construction of intersection improvements at Higley Road and Inverness Avenue to reduce congestion and address safety concerns. Project scope includes modifying the north bound left turn lanes at Inverness per the predesign engineering study completed in FY 2021.</p>	<p>Project Priority: 2.00</p>
<p>ST2010 – Higley and Queen Creek Intersection</p> <p>Design and construction of intersection improvements at Higley Road and Queen Creek Road to reduce congestion and address safety concerns. Project scope includes right turn lanes on three legs of the intersection and a free flowing right turn lane east bound per the predesign engineering study completed in FY 2021.</p>	<p>Project Priority: 2.00</p>
<p>ST2050 – Various Roadway Improvements</p> <p>Design and construction of roadway and infrastructure improvements at various locations within the Town of Gilbert for roads annexed prior to 2006. Previous assessment determined project needs and identified specific project areas.</p>	<p>Project Priority: 1.92</p>
<p>ST2070 – Integrated Transit Center Dev Plan</p> <p>Prepare a development plan for the Heritage District and Cooley Stations to identify opportunities for future high capacity transit use. This development plan should also include master planning the station for integrated uses in order to maximize the potential economic development opportunities.</p>	<p>Project Priority: 3.00</p>
<p>ST2104 – Higley and Germann Intersection</p> <p>Reconstruction of the curbs and medians at the left turn lanes of Higley and Germann Roads to create positive offset on all four turn lanes and reduce median lengths.</p>	<p>Project Priority: 2.41</p>

<p>ST2105 – School Safety and Congestion Improve</p> <p>Study, design, and construction of improvements at various locations around schools to help with safety and congestion.</p>	<p>Project Priority: 2.44</p>
<p>ST2110 – Cooper and Madera Park Intersection</p> <p>Design and construction of an eastbound and westbound right turn lane at the intersection of Cooper Road and Madera Park Drive / Stetson.</p>	<p>Project Priority: 2.78</p>
<p>ST2111 – 148th St - Spur to Appleby</p> <p>Design and construction of the west half of 148th Street (Sailors Way) between Spur Road and Appleby Road to minor collector standards.</p>	<p>Project Priority: 2.16</p>
<p>ST2116 – Melody and Pioneer Improvements</p> <p>Design and construction of full roadway improvements to Town of Gilbert standards. Project scope includes curb and gutter, street lights, sidewalk, and a water line replacement.</p>	<p>Project Priority: 2.61</p>
<p>ST2119 – Mews Road – Higley to ½ Mile East</p> <p>Design and construction of Mews Road from Higley Road ½ mile east to Agrarian standards. Project scope includes ribbon and vertical curbing, asphalt pavement, concrete pavement, driveways, drainage, and utility relocations.</p>	<p>Project Priority: 3.00</p>
<p>ST2120 – Higley and Riggs Intersection</p> <p>Design and construction of a positive left turn offset on each approach at the intersection of Riggs Road and Higley Road.</p>	<p>Project Priority: 2.78</p>
<p>ST2122 – Hearne Way and Gilbert Crosswalks</p> <p>Evaluation, design, and construction of Hearne Way crossing improvement at Gilbert Road in the Heritage District to enhance safety for the pedestrians.</p>	<p>Project Priority: 3.00</p>
<p>ST2123 – Guadalupe and Oak Access Assessment</p> <p>Assessment of current access at the intersection of Guadalupe Road and Oak Street and create concepts for different access options.</p>	<p>Project Priority: 2.78</p>



Legend
 CIP Traffic Projects

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 Miles
 Map Date: 4/22/2022

2023 CAPITAL IMPROVEMENT PROJECTS

Source: Office of Information Technology



TRAFFIC CONTROL PROJECT SUMMARY

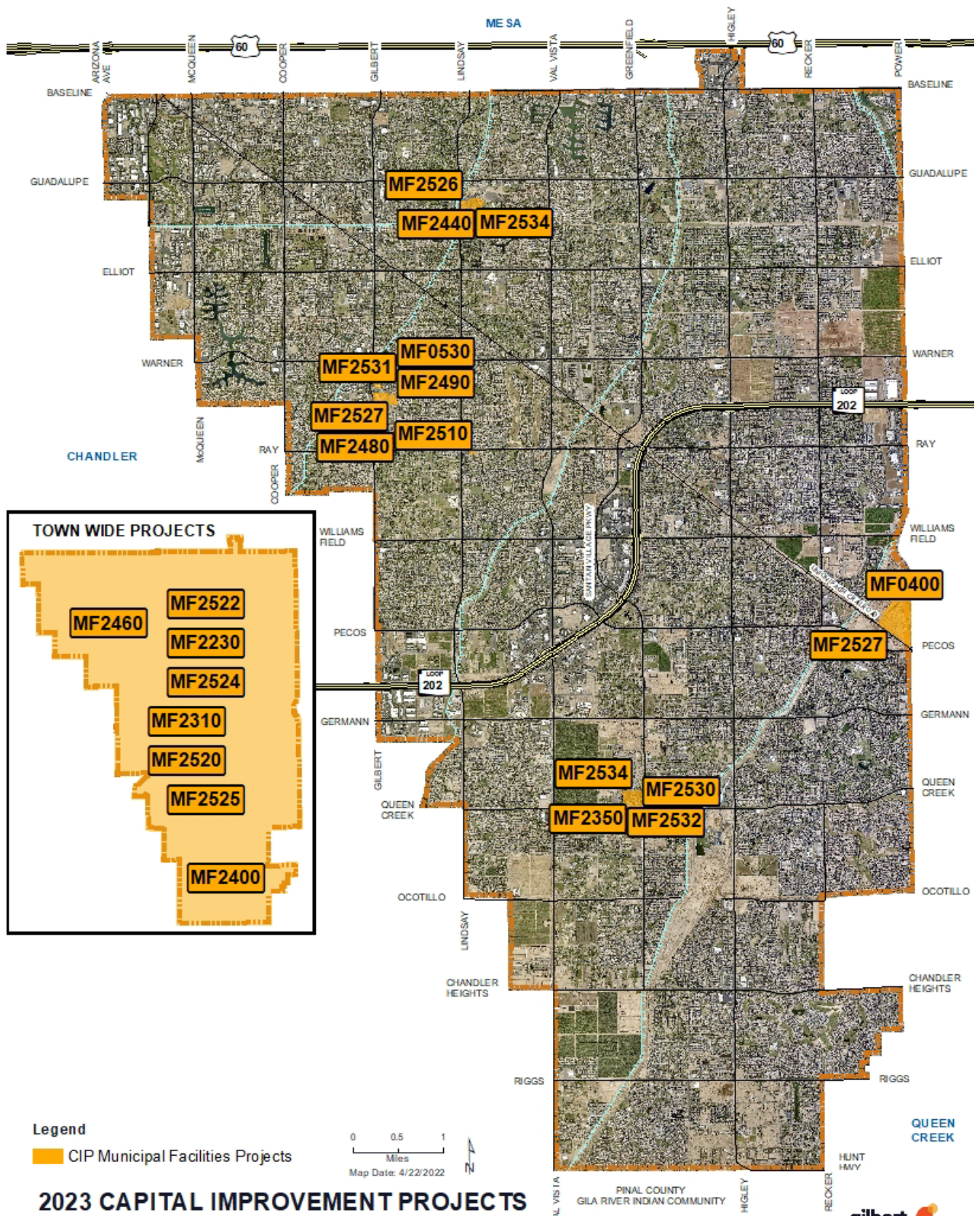
Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Advanced Fiber System - Phase 5	TS1330	3,444	-	-	-	-	-	-	3,444	-
Advanced Fiber System - Phase 6	TS1340	2,557	-	-	-	-	-	-	2,557	-
Recker and Galveston Signal	TS1440	615	34	581	-	-	-	-	-	-
Recker and Somerton Signal	TS1450	616	74	542	-	-	-	-	-	-
Williams Field and Wade Signal	TS1460	657	34	623	-	-	-	-	-	-
Williams Field and Somerton Signal	TS1470	616	83	533	-	-	-	-	-	-
Riggs and Recker Signal	TS1500	1,651	-	-	-	1,651	-	-	-	-
Recker and Warner Signal	TS1570	575	-	575	-	-	-	-	-	-
Recker and Ocotillo Signal	TS1580	931	-	931	-	-	-	-	-	-
Higley and Coldwater Signal	TS1620	611	-	-	-	-	611	-	-	-
Smart Signal Control System	TS1700	5,663	88	-	-	-	-	-	5,575	-
Advance Detection Safety Improvements	TS1740	2,693	2,693	-	-	-	-	-	-	-
American Heroes and Gilbert Signal	TS1920	697	216	481	-	-	-	-	-	-
Fiber Optic Strategic Build Out	TS1940	24,176	194	6,375	5,869	5,869	5,869	-	-	-
Advanced Mid-Block Detection	TS1942	44,430	-	-	7,405	7,405	7,405	7,405	14,810	-
Higley and Bridges Signal	TS1943	626	57	569	-	-	-	-	-	-
Higley and Morrison Ranch Signal	TS1944	866	60	806	-	-	-	-	-	-
Lindsay and Layton Lakes Signal	TS1945	531	49	482	-	-	-	-	-	-
Cooper and Veleró Signal	TS1946	949	5	-	-	-	-	-	944	-
Val Vista and Melrose Signal	TS1947	590	40	550	-	-	-	-	-	-
Val Vista and Boston Signal	TS1948	665	11	654	-	-	-	-	-	-
Recker Road Conduit and Fiber	TS1949	690	56	634	-	-	-	-	-	-
Ray and Sanders Signal	TS1950	1,775	-	-	-	1,775	-	-	-	-
Germann and Silverado Signal	TS1951	668	-	-	-	668	-	-	-	-
Advance Detection Safety Improve Ph 2	TS1952	4,045	-	48	3,997	-	-	-	-	-
Intersection Signal Program	ISP	14,480	-	-	1,448	1,448	1,448	1,448	7,240	1,448
Total Capital Expenses		\$ 115,817	\$ 3,694	\$ 14,384	\$ 18,719	\$ 18,816	\$ 15,333	\$ 8,853	\$ 34,570	\$ 1,448

Capital Sources (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
2022 GO Bonds (Transport)		68,406	-	6,369	13,274	13,274	13,274	7,405	14,810	-
Federal Funds		4,761	1,729	-	3,032	-	-	-	-	-
Developer Contribution		678	396	-	-	282	-	-	-	-
CIP O/S Revolving Fund		-	(356)	356	-	-	-	-	-	-
General Fund		200	194	6	-	-	-	-	-	-
Roadway and Maint. Fund		16,825	1,094	1,585	965	3,100	-	-	10,081	-
Signal SDF		24,947	637	6,068	1,448	2,160	2,059	1,448	9,679	1,448
Total Sources		\$ 115,817	\$ 3,694	\$ 14,384	\$ 18,719	\$ 18,816	\$ 15,333	\$ 8,853	\$ 34,570	\$ 1,448

Operation and Maintenance Impact (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Total Operation and Maintenance Impact				4	27	27	29	30	-	-
Total Revenue				-	-	-	-	-	-	-
Net Additional Cost				\$ 4	\$ 27	\$ 27	\$ 29	\$ 30	\$ -	\$ -

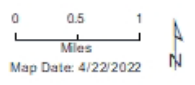
<p>TS1440 – Recker and Galveston Signal</p> <p>Design and installation of a minor arterial traffic signal at the intersection of Recker Road and Galveston Street and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport standards.</p>	<p>Project Priority: 2.39</p>
<p>TS1450 – Recker and Somerton Signal</p> <p>Design and installation of a minor arterial traffic signal at the intersection of Recker Road and Somerton Boulevard and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport standards.</p>	<p>Project Priority: 2.39</p>
<p>TS1460 – Williams Field and Somerton Signal</p> <p>Design and installation of a minor arterial traffic signal at the intersection of Williams Field Road and Somerton Boulevard and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport standards.</p>	<p>Project Priority: 2.39</p>
<p>TS1470 – Williams Field and Wade Signal</p> <p>Design and installation of a minor arterial traffic signal at the intersection of Williams Field Road and Wade Drive and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport standards.</p>	<p>Project Priority: 2.39</p>
<p>TS1570 – Recker and Warner Signal</p> <p>Design and installation of a major arterial traffic signal at the intersection of Recker Road and Warner Road and connection to the signal system. Construction of intersection ramps to comply with Public Right-of-Way Accessibility Guidelines (PROWAG).</p>	<p>Project Priority: 1.83</p>
<p>TS1920 – American Heroes and Gilbert Signal</p> <p>Design and installation of a traffic signal at the intersection of American Hero's Way and Gilbert Road and connection into the signal system.</p>	<p>Project Priority: 3.00</p>
<p>TS1940 – Fiber Optic Strategic Build Out</p> <p>Design and construction of the fiber optic network throughout the arterial roadways of the Town to complete the infrastructure for build out. The project consists of conduit, fiber optic cable, enclosures, and related infrastructure and equipment.</p>	<p>Project Priority: 1.61</p>
<p>TS1943 – Higley and Bridges Signal</p> <p>Design and installation of a traffic signal at Higley Road and Bridges Boulevard and connection into the signal system.</p>	<p>Project Priority: 3.00</p>
<p>TS1944 – Higley and Morrison Ranch Signal</p> <p>Design and installation of a traffic signal at Higley Road and Morrison Ranch Parkway and connect into the signal system.</p>	<p>Project Priority: 3.00</p>
<p>TS1945 – Lindsay and Layton Lakes Signal</p> <p>Design and installation of a traffic signal at Lindsay Road and Layton Lakes and connect into the signal system.</p>	<p>Project Priority: 3.00</p>

TS1947 – Val Vista and Melrose Signal	Project Priority: 3.00
Design and installation of a major arterial traffic signal at the intersection of Melrose Street and Val Vista Drive.	
TS1948 – Val Vista and Boston Signal	Project Priority: 3.00
Design and construction of a major arterial traffic signal at the intersection of Boston Street and Val Vista Drive.	
TS1949 – Recker Road Conduit and Fiber	Project Priority: 3.00
Design and installation of fiber conduits and fiber along Recker Road from Guadalupe to Baseline Road.	
TS1952 – Advance Detection Safety Improve Ph 2	Project Priority: 2.00
Design and installation of advanced detection at 83 intersections that have correctable personal injury crashes at intersections and 30 CCTV cameras at various locations across the Town.	



Legend

CIP Municipal Facilities Projects



2023 CAPITAL IMPROVEMENT PROJECTS

Source: Office of Information Technology



MUNICIPAL FACILITIES PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Transfer Station	MF0320	7,060	-	-	-	-	-	-	-	7,060
Public Safety Training Facility	MF0400	97,003	94,220	2,783	-	-	-	-	-	-
Municipal Center I Renovation	MF0530	18,957	6,961	11,996	-	-	-	-	-	-
Adaptive Response Unit 2 (ARU-2)	MF2160	1,200	-	-	-	-	1,200	-	-	-
Topaz Radio Infrastructure	MF2230	12,675	7,017	1,629	444	572	570	467	1,976	-
Adaptive Response Unit 1 (ARU-1)	MF2290	1,200	-	-	1,200	-	-	-	-	-
Utility Billing System Replacement	MF2310	4,218	1,404	2,814	-	-	-	-	-	-
Fleet Maintenance Facility Rehab	MF2350	1,336	507	829	-	-	-	-	-	-
Public Safety Roof Replacement	MF2360	489	-	-	489	-	-	-	-	-
PD Information System Replacement	MF2400	3,410	797	2,613	-	-	-	-	-	-
North Area Service Center Paving	MF2410	1,829	-	-	-	1,829	-	-	-	-
South Area Service Center Paving	MF2420	982	-	-	-	982	-	-	-	-
NASC Fuel Storage Tank Replacement	MF2440	1,339	5	1,334	-	-	-	-	-	-
Comprehensive Needs Assessment	MF2460	668	207	461	-	-	-	-	-	-
Public Safety Center Expansion	MF2470	27,084	-	-	-	27,084	-	-	-	-
Police Dispatch Center Expansion	MF2480	10,096	430	9,666	-	-	-	-	-	-
Advocacy Center	MF2490	24,303	107	24,196	-	-	-	-	-	-
Fire Station 4 Rebuild	MF2510	11,489	-	80	-	11,409	-	-	-	-
System Development Fee Study	MF2520	366	-	122	-	-	-	-	122	122
Shade and Streetscape Master Plan	MF2522	300	105	195	-	-	-	-	-	-
Crime Lab	MF2524	2,988	112	23	-	-	2,853	-	-	-
Environmental Service Route Software	MF2525	372	333	39	-	-	-	-	-	-
Traffic Operations Center	MF2526	15,679	5	995	-	1,842	-	-	12,837	-
Primary EOC Renovation	MF2527	4,555	89	4,466	-	-	-	-	-	-
SASC Police Locker Area Remodel	MF2529	1,468	-	-	1,468	-	-	-	-	-
SASC Oil Separator Repair	MF2530	110	-	110	-	-	-	-	-	-
Civic Center Parking Lot Rehab	MF2531	627	-	627	-	-	-	-	-	-
SASC Vehicle Service/Repair Facility	MF2532	658	-	658	-	-	-	-	-	-
Fuel Stations Shade Structures	MF2533	658	-	-	658	-	-	-	-	-
Fuel Dispensing Pump Replacement	MF2534	556	-	556	-	-	-	-	-	-
Total Capital Expenses		\$ 253,675	\$ 112,299	\$ 66,192	\$ 4,259	\$ 43,718	\$ 4,623	\$ 467	\$ 14,935	\$ 7,182

Capital Sources (1,000s)	Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
2009 PFMPB Bonds	14,496	14,496	-	-	-	-	-	-	-
2024 Potential P.S. Bonds	2,853	-	-	-	-	2,853	-	-	-
2020 GO Pub Safety Bonds	65,454	65,454	-	-	-	-	-	-	-
Federal Funds	23,160	-	23,160	-	-	-	-	-	-
CIP Outside Sources	59	59	-	-	-	-	-	-	-
CIP O/S Revolving Fund	4,496	30	4,466	-	-	-	-	-	-
General Repl Fund	29,677	5,310	12,469	489	11,409	-	-	-	-
Fleet Repl Fund	1,339	5	1,334	-	-	-	-	-	-
General Fund	50,983	21,337	16,482	1,607	10,611	179	147	620	-
Water Fund	2,320	460	951	-	909	-	-	-	-
Wastewater Fund	1,583	403	839	-	341	-	-	-	-
Env. Services-Residential	9,618	1,123	1,304	-	131	-	-	-	7,060
Env. Services-Commercial	112	24	20	-	68	-	-	-	-
Roadway and Maint. Fund	16,003	5	1,032	-	2,129	-	-	12,837	-
Fleet Fund	782	3	121	658	-	-	-	-	-








MUNICIPAL FACILITIES PROJECT SUMMARY



Capital Sources (1,000s)	Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Env. Compliance Fund	16	-	-	-	16	-	-	-	-
Police SDF	10,419	150	849	230	7,608	295	242	1,034	11
Fire SDF	3,428	48	280	1,275	96	1,296	78	344	11
Park SDF	135	-	45	-	-	-	-	45	45
Signal SDF	32	-	10	-	-	-	-	11	11
Water SDF	32	-	10	-	-	-	-	11	11
Water Resources SDF	32	-	10	-	-	-	-	11	11
Greenfield Wastewater SDF	32	-	10	-	-	-	-	11	11
Neely Wastewater SDF	7	-	7	-	-	-	-	-	-
Future Growth Funding	10,400	-	-	-	10,400	-	-	-	-
Roads SDF	32	-	10	-	-	-	-	11	11
Investment Income	22	22	-	-	-	-	-	-	-
Miscellaneous	6,153	3,370	2,783	-	-	-	-	-	-
Total Sources	\$ 253,675	\$ 112,299	\$ 66,192	\$ 4,259	\$ 43,718	\$ 4,623	\$ 467	\$ 14,935	\$ 7,182

Operation and Maintenance Impact (1,000s)

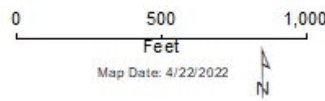
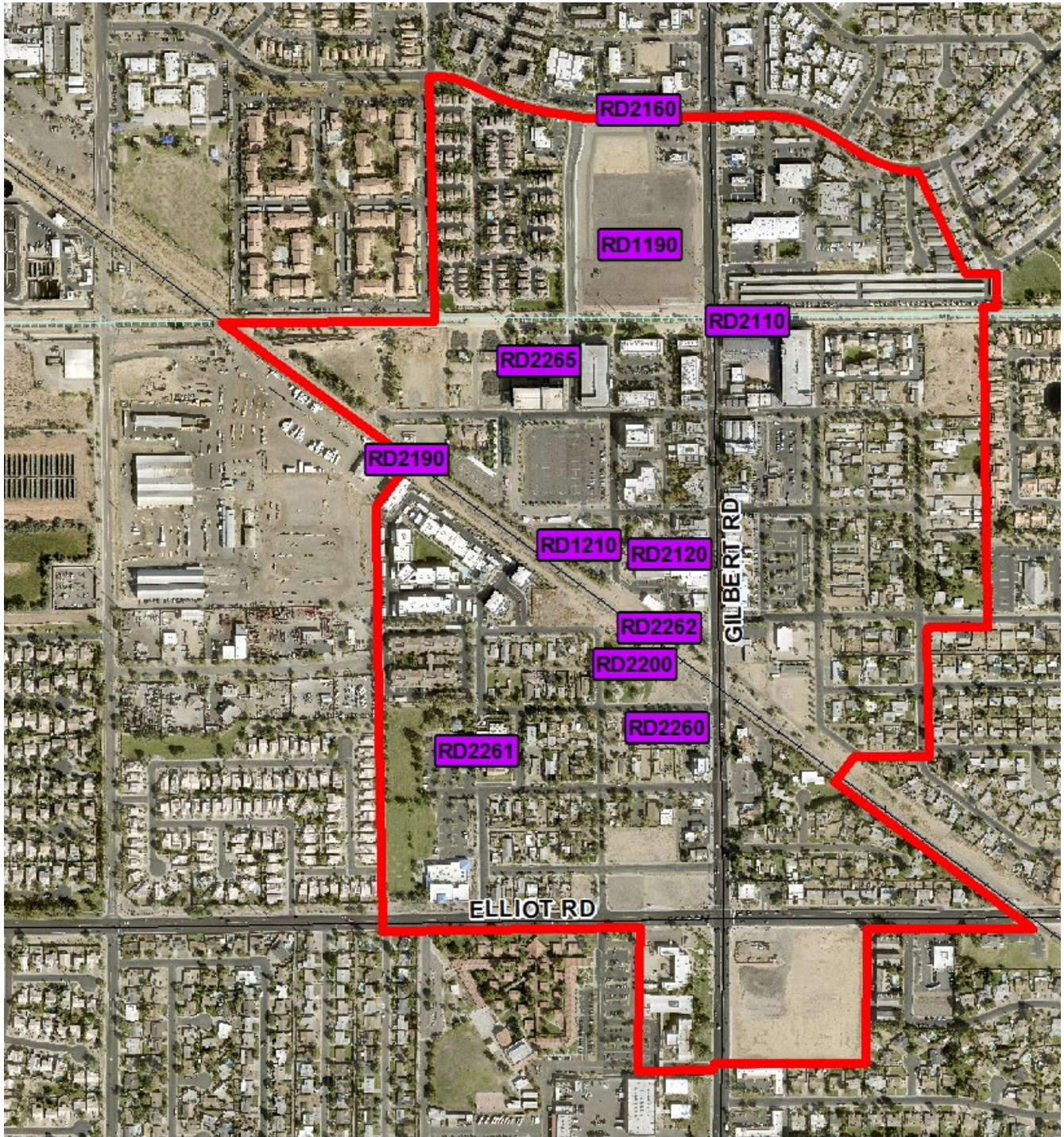
Total Operation and Maintenance Impact	-	371	2,200	2,273	3,720	-	-
Total Revenue	-	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 371	\$ 2,200	\$ 2,273	\$ 3,720	\$ -	\$ -

<p>MF0400 – Public Safety Training Facility</p> <p>Project includes the construction (with equipment/furniture) of joint public safety training facility. The project will provide a village style tactical training campus for police and fire, necessary training props and supporting infrastructure, as well as drive training components consisting of a tactical driving course, evasive maneuver course and driving skills pad. Additional components include streetscape props for tactical police and fire training scenarios along with conventional structure props and classrooms. The project will provide critical support for current and long-term training needs necessary for the delivery of quality public safety services as well as support for regional training efforts.</p>	<p>Project Priority: 3.00</p>
<p>MF0530 – Municipal Center I Renovation</p> <p>The Municipal Center was completed in 1992 with parking lot improvements completed in 2004. This project includes remodeling of the existing building to address building deficiencies, deferred maintenance, energy efficiency, and functionality of the space. The project will create a hybrid work environment based upon current and future needs.</p>	<p>Project Priority: 3.00</p> 
<p>MF2230 – Topaz Radio Infrastructure</p> <p>The cities of Mesa, Gilbert and Apache Junction have formed an East Valley Cooperative to provide radio support and communications infrastructure for the public safety entities of these cities. This covers our police, fire and public works radio systems. Linking the radio systems of multiple jurisdictions maximizes public safety, promotes interoperability, and fosters regional efficiencies, which ultimately better serves our citizens. The Topaz website http://www.topazrwc.org/AboutTRWC.aspx provides comprehensive details on the location and scope of this project.</p>	<p>Project Priority: 1.67</p>
<p>MF2310 – Utility Billing System Replacement</p> <p>Replacement of the software application used to manage utility bill accounts for water, wastewater and environmental services. The current system was implemented in 2002. While the system is supported by the vendor, the development of the product has been minimal resulting in an outdated website, a nearly non-functional interactive voice response (IVR) solution, and no mobile app options.</p>	<p>Project Priority: 3.00</p> 
<p>MF2350 – Fleet Maintenance Facility Rehab</p> <p>Upgrade of the South Area Service Center fleet repair facility to CNG standards, adding ventilation systems, modifying electrical and lighting systems and installing monitoring sensors in the bays.</p>	<p>Project Priority: 3.00</p>
<p>MF2400 – Police Information System Replacement</p> <p>The Gilbert Police Department utilizes a suite of software applications made up of three major components: 1) Computer Aided Dispatch (CAD) used to manage emergency dispatch operations; 2) Mobile for Public Safety (MPS) used to manage mobile communications for patrol cars; and 3) Records Management System (RMS) which is an agency-wide system that provides for the creation, workflow management, storage, retrieval, retention, editing, reviewing and archiving of business information, records, documents or files related to law enforcement operations.</p>	<p>Project Priority: 3.00</p> 
<p>MF2440 – NASC Fuel Storage Tank Replacement</p> <p>There are three existing underground storage tanks that are used for fuel storage at the North Area Service Center. These tanks are approximately 30 years old, and due to their age, there is a risk of failure/leakage. Work is needed to excavate, remove and replace the tanks with above-ground storage tanks.</p>	<p>Project Priority: 2.34</p> 


<p>MF2460 – Comprehensive Needs Assessment</p> <p>This effort will assess how existing Gilbert facilities accommodate current needs and how they can be optimized for short and long-term staffing and associated resource requirements.</p>	<p>Project Priority: 3.00</p>
<p>MF2480 – Police Dispatch Center Expansion</p> <p>This project will provide funding for the expansion and reconfiguration of the current police dispatch center, relocation of counseling staff into the courts building, and removal of existing counseling for displaced PD staff. Additional space and consoles are needed for future workload management. Implementation of these efforts will afford Gilbert residents a significantly more responsive and reliable 911 service, particularly during busy hours (evenings, weekends and major holidays). In addition, the changes will provide a healthier, stress-reducing environment for the 911 call-takers. Physical changes will be added to control noise, provide appropriately sized work areas, and deliver amenities needed for stress management.</p>	<p>Project Priority: 2.51</p>
<p>MF2490 – Advocacy Center</p> <p>This project will provide funding for the establishment of an Advocacy Center. Scope of work includes a new facility to be built on the vacant lot adjacent to the Public Safety Complex at the Civic Center. This location will allow police, social workers, Department of Child Safety agents, Office of Child Welfare Investigations officials, prosecuting attorneys, and on-site physicians to work together to reduce the trauma of physical and sexual abuse; a place where victimization is transformed into empowerment.</p>	<p>Project Priority: 2.78</p>
<p>MF2510 – Fire Station 4 Rebuild</p> <p>Fire Station 4 was designed and built as a neighborhood fire station. Current station design standards take into account Gilbert's position and needs as a large municipality. An assessment to determine whether a remodel of the station or a complete rebuild would be the most economically prudent in order to meet current fire station design standards and operations.</p>	<p>Project Priority: 1.00</p> 
<p>MF2520 – System Development Fee Study</p> <p>As required by Arizona Revised Statute, updates of Land Use Assumptions, Infrastructure Improvements Plan and System Development Fees are required every five years.</p>	<p>Project Priority: 1.17</p>
<p>MF2522 – Shade and Streetscape Master Plan</p> <p>The Shade and Streetscape Master Plan will be developed to create a healthier, more livable community through the strategic investment in care and maintenance of the urban forest and engineered shade. The Master Plan will provide a detailed roadmap to achieve a reduction in the heat island effect through addressing a shade canopy for the entire community, including streets, public places and development opportunities. Elements of the plan will include tree inventory, identification of best practices to preserve, protect and increase the quantity and quality of trees, vegetation and shade in the appropriate areas in the community, and provide guidance to update/develop a landscape and shade ordinance that supports the Right Plant for the Right Place and places a focus on shade and trees as an important element in the Town's infrastructure.</p>	<p>Project Priority: 3.00</p>

<p>MF2524 – Crime Lab</p> <p>In FY2022 a business case study was completed to assess the long-term needs for Gilbert’s forensic services for today and into the future. The effort included exploring various opportunities to share facilities with different agencies within the East Valley. The study also explored various scenarios to provide the required forensic services through a Gilbert-owned crime lab, which could potentially accommodate other partner agencies. The next phase of work will further the concept design and cost estimating of a potential Gilbert-owned facility, with consideration to fully accommodate Gilbert’s needs and to determine required capacity for other partner agencies. This phase will provide a better understanding of the facility requirements and provide information for decision making, options, partnerships, and construction. The project will provide Gilbert with the optimal facility to meet the Town’s forensic services today and in the future.</p>	<p>Project Priority: 2.28</p>
<p>MF2525 – Environmental Services Route Software</p> <p>The project includes the purchase and implementation of the Routeware software system which will enhance efficiencies in the collection service lines. Customer service will be enhanced through internal service confirmation when services are delivered, seamlessly providing paperless route statistics, implementation of paperless routes, real-time route optimization, and streamlining data entry.</p>	<p>Project Priority: 2.22</p>
<p>MF2526 – Traffic Operations Center</p> <p>Design and construction of a Traffic Operations Center (TOC). The project includes an assessment to evaluate the existing facility located at Lindsay Road and Juniper Avenue--decommissioned Fire Station No 3. The building requires remodel to meet the code and needs of the current and additional TOC staff. Scope of work could include design and construction of a new facility or remodel of the existing facility.</p>	<p>Project Priority: 2.04</p> 
<p>MF2527 – Primary EOC Renovation</p> <p>This project will include the remodel and the necessary space and technological expansion to the primary Emergency Operations Center (EOC). The project will provide critical support for current and long-term needs necessary for the continues delivery of the quality public safety services. This project will be coordinated with implementation of the backup EOC planned at a secondary location. Both locations will be interactive to allow for interoperability and ease of use. The space will be equipped with technology, which will allow for growth and ability to operate in constantly changing public safety environment. The intent is that the space will function as Tactical Operations Center and active scene or incident management as well.</p>	<p>Project Priority: 2.28</p> 
<p>MF2530 – SASC Oil Separator Repair</p> <p>Design and Construction for the repair of the Fleet South Area Service Center (SASC) shop oil separator to provide proper oil separation and connection to the Town’s sanitary sewer system.</p>	<p>Project Priority: 2.29</p>
<p>MF2531 – Civic Center Parking Lot Rehab</p> <p>The primary objective of this project is to improve the drainage conditions and to address the deteriorated pavement at the west and south side of Municipal I building (Phase I - West Side and Phase II - South Side). The scope of this project also includes addressing ADA issues, lighting, potential electrical vehicles charging stations, and implementing specialty parking stalls.</p>	<p>Project Priority: 2.45</p>

MF2532 – SASC Vehicle Service/Repair Facility	Project Priority: 2.01
Design and construction for the conversion of the former wash bay located at the South Area Service Center into a vehicle service repair facility.	
MF2534 – Fuel Dispensing Pump Replacement	Project Priority: 1.84
Design and construction of the replacement of ten fuel dispensing pumps at the North Area and South Area Service Centers. The current dispensers are original pumps are well beyond their declared useful life and no longer replaceable with the same equipment. Project scope includes replacement to more modern systems.	



Legend

 CIP Redevelopment Projects

2023 CAPITAL IMPROVEMENT PROJECTS

Source: Office of Information Technology



REDEVELOPMENT PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Parking Garage 3	RD1190	40,217	-	5,034	35,183	-	-	-	-	-
Phoenix Avenue Pedestrian Mall	RD1210	6,863	84	6,779	-	-	-	-	-	-
Powerline Trail Beautification	RD2090	7,807	-	-	7,807	-	-	-	-	-
Transportation Improvements	RD2110	7,986	7,047	939	-	-	-	-	-	-
Intersection Study	RD2120	598	241	357	-	-	-	-	-	-
Ash Street Re-Alignment	RD2130	6,669	-	-	6,669	-	-	-	-	-
Paseo Pedestrian and Bike Route	RD2160	493	317	176	-	-	-	-	-	-
The Living Room Plaza	RD2170	57,577	-	-	-	6,755	50,822	-	-	-
Vaughn Ventilator	RD2190	23,728	245	9,171	14,312	-	-	-	-	-
Parking Master Plan Update	RD2200	217	175	42	-	-	-	-	-	-
The Neighborhood Park	RD2210	3,336	-	-	-	-	-	-	-	3,336
Gilbert Road Median Improvements	RD2220	2,301	-	-	2,301	-	-	-	-	-
Utility Infrastructure Study	RD2260	257	234	23	-	-	-	-	-	-
Heritage Center Site and ADA Improv	RD2261	622	132	70	420	-	-	-	-	-
ADA Sidewalk Repairs	RD2262	1,972	589	1,383	-	-	-	-	-	-
Passenger Loading Zones	RD2263	1,384	299	-	-	-	-	-	1,085	-
University Building 4th Floor Imp	RD2265	4,695	824	3,871	-	-	-	-	-	-
West Commercial Alley Improvements	RD2266	4,337	-	-	-	-	-	-	4,337	-
Fancy Hat Street Improvements	RD2267	4,697	-	-	-	-	-	-	4,697	-
Total Capital Expenses		\$ 175,756	\$ 10,187	\$ 27,845	\$ 66,692	\$ 6,755	\$ 50,822	\$ -	\$ 10,119	\$ 3,336

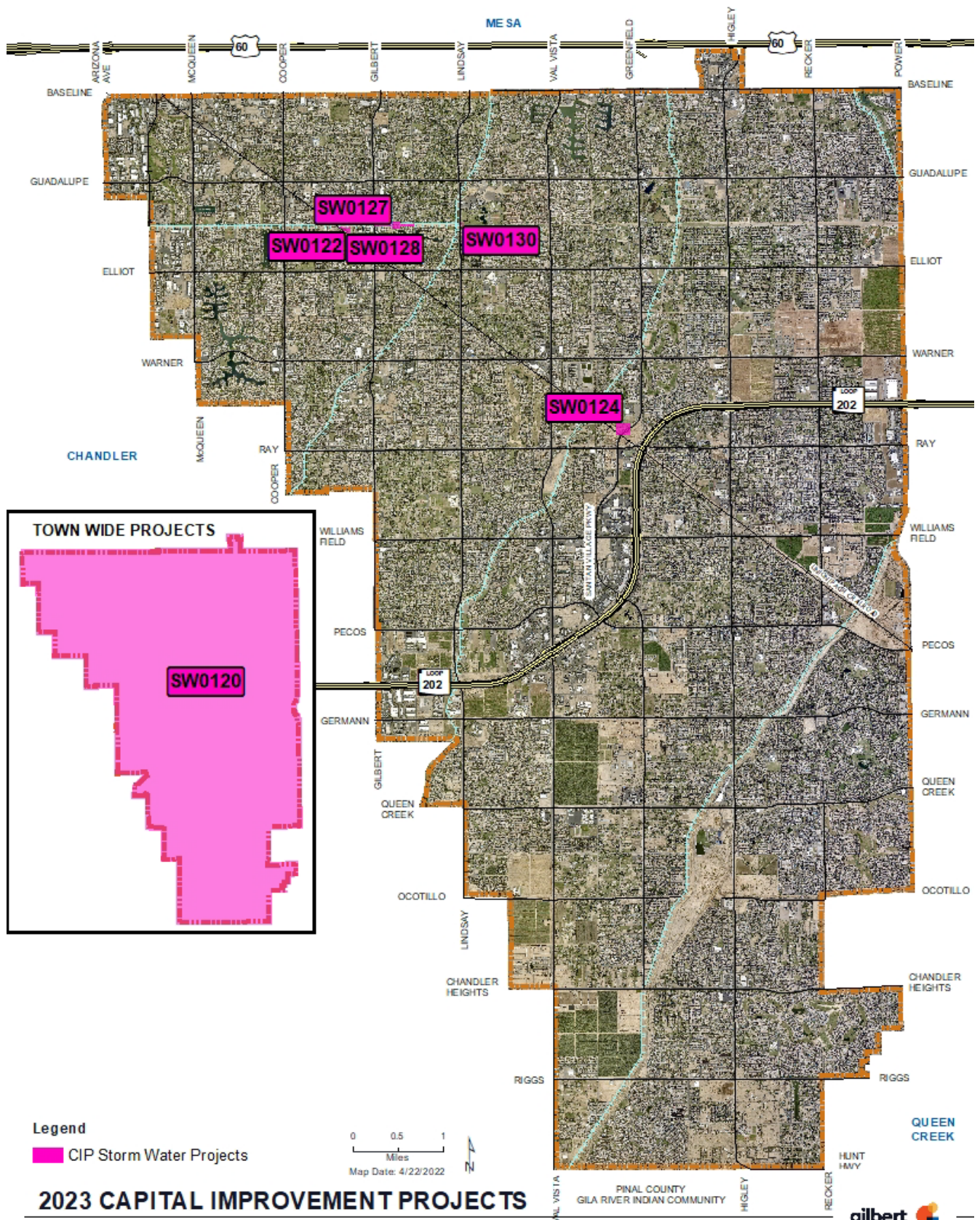
Capital Sources (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
2017 GO Bonds		9,831	6,096	3,735	-	-	-	-	-	-
2022 GO Bonds (Transport)		66,897	-	9,931	56,966	-	-	-	-	-
2024 Potential Parks Bonds		7,807	-	-	7,807	-	-	-	-	-
CDBG		2,594	721	1,453	420	-	-	-	-	-
CIP Outside Sources		108	108	-	-	-	-	-	-	-
CIP O/S Revolving Fund		903	146	757	-	-	-	-	-	-
Water Repl Fund		1,392	700	-	692	-	-	-	-	-
General Fund		12,830	1,438	11,392	-	-	-	-	-	-
Wastewater Fund		807	-	-	807	-	-	-	-	-
Roadway and Maint. Fund		11,415	897	399	-	-	-	-	10,119	-
Private Fund		57,577	-	-	-	6,755	50,822	-	-	-
Unidentified		3,336	-	-	-	-	-	-	-	3,336
Miscellaneous		259	81	178	-	-	-	-	-	-
Total Sources		\$ 175,756	\$ 10,187	\$ 27,845	\$ 66,692	\$ 6,755	\$ 50,822	\$ -	\$ 10,119	\$ 3,336

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact				-	8	173	173	173	-	
Total Revenue				200	200	200	200	200	-	
Net Additional Cost				\$ (200)	\$ (192)	\$ (27)	\$ (27)	\$ (27)	\$ -	

<p>RD1190 –Parking Garage 3</p> <p>Pre-design, design and construction of an additional multi-story parking garage on a town-owned parcel in the Heritage District. This would be the third parking structure in the Heritage District.</p>	<p>Project Priority: 1.98</p>
<p>RD1210 – Phoenix Avenue Pedestrian Mall</p> <p>Design and construct a pedestrian mall adjacent to the Union Pacific Railroad (UPRR) right of way including a pedestrian path and wall from Gilbert Road west to Ash Street on the south side of the railroad tracks. In addition, an extension of the perimeter wall from the Heritage District Park and Ride lot southeast to Gilbert Road will be constructed.</p>	<p>Project Priority: 3.00</p>
<p>RD2110 –Transportation Improvements – Heritage District</p> <p>Design and construction to modify the intersection of Vaughn Avenue and Gilbert Road to add additional capacity on Vaughn Avenue by removing the on-street parking on the side streets of the intersection, convert Hearne Way to one-way movement eastbound, close the median at Gilbert Road and Hearne Way and reconstruct the sidewalks along Vaughn Avenue where the on-street parking is being removed. With the rapid growth and redevelopment in the Heritage District, the streets and intersections are being impacted with traffic demands and these improvements are needed to accommodate the additional traffic.</p>	<p>Project Priority: 3.00</p>
<p>RD2120 – Intersection Study – Heritage District</p> <p>Undergo an intersection study of Gilbert Road and Page Avenue, Gilbert Road and Cullumber Street, Gilbert Road and Park Avenue, and Gilbert Road and Bruce Avenue. Study will examine the capacities for each intersection and needs based on buildout of the Heritage District. Phase II added a multimodal Transportation model to develop the vision for the vehicular and non-vehicular transportation movement in the Heritage District for the next 20 years.</p>	<p>Project Priority: 2.67</p>
<p>RD2160 – Paseo Pedestrian and Bike Route – Heritage District</p> <p>Pre-design for The Paseo north-south pedestrian/bicycle route between Juniper Avenue and Elliott Road per the three segments (North, Underpass, and South) outlined in the 2018 Redevelopment Plan. Main components to be included are: hardscape, landscape, overhead shade elements, wayfinding, pedestrian/bike amenities, lighting, water features, and vehicular, pedestrian and bicycle circulation and connectivity. The pre-design effort would also include the options and feasibility for the underpass components.</p>	<p>Project Priority: 2.83</p>
<p>RD2190 – Vaughn Ventilator – Heritage District</p> <p>The design and construction of Vaughn Avenue west from its existing dead end at Pacific Railroad to connect to Neely Street and improvements to the existing roadway of the proposed Paseo and existing Heritage Marketplace.</p>	<p>Project Priority: 3.00</p>
<p>RD2200 – Parking Master Plan Update – Heritage District</p> <p>The 2018 Heritage District Redevelopment Plan identifies potential areas for future parking. This project will review proposed developments and assist decision makers on needed additional and enhanced parking areas in the District. The update should also identify a tool for managing parking counts and opportunities for cost recovery. This will update the 2015 Parking Master Plan.</p>	<p>Project Priority: 3.00</p>

<p>RD2260 –Utility Infrastructure Study – Heritage District</p> <p>The study will provide a complete and comprehensive analysis of the utilities that are in place, gaps and deficiencies in the Heritage District to support the direction and vision provided as part of the 2018 Heritage District Redevelopment Plan. A component of the study will address smart lighting within the Heritage District.</p>	<p>Project Priority: 3.00</p>
<p>RD2261 – Heritage Center Site and ADA Improv – Heritage District</p> <p>The Heritage Center at Page Park, an approximately 8,000 square foot town-owned building, was renovated in 2018 and now provides health-related services for low to moderate income residents. This project will improve the exterior areas of the building to provide better access, lighting, signage, and required Americans with Disabilities Act (ADA) upgrades.</p>	<p>Project Priority: 3.00</p>
<p>RD2262 –ADA Sidewalk Repairs – Heritage District</p> <p>In FY 2018, Gilbert completed a sidewalk accessibility evaluation, which identified seven zones in the Heritage District that were in need of upgrades to comply with the current Americans with Disabilities Act (ADA). Prioritization and timing of construction repairs will be based on available funding and will be reevaluated each year.</p>	<p>Project Priority: 3.00</p>
<p>RD2265 – University Building 4th Floor Imp – Heritage District</p> <p>Design and construction of approximately 17,500 square feet of shell space on the 4th floor of the 92 W. Vaughn building.</p>	<p>Project Priority: 1.72</p>









STORM WATER PROJECT SUMMARY

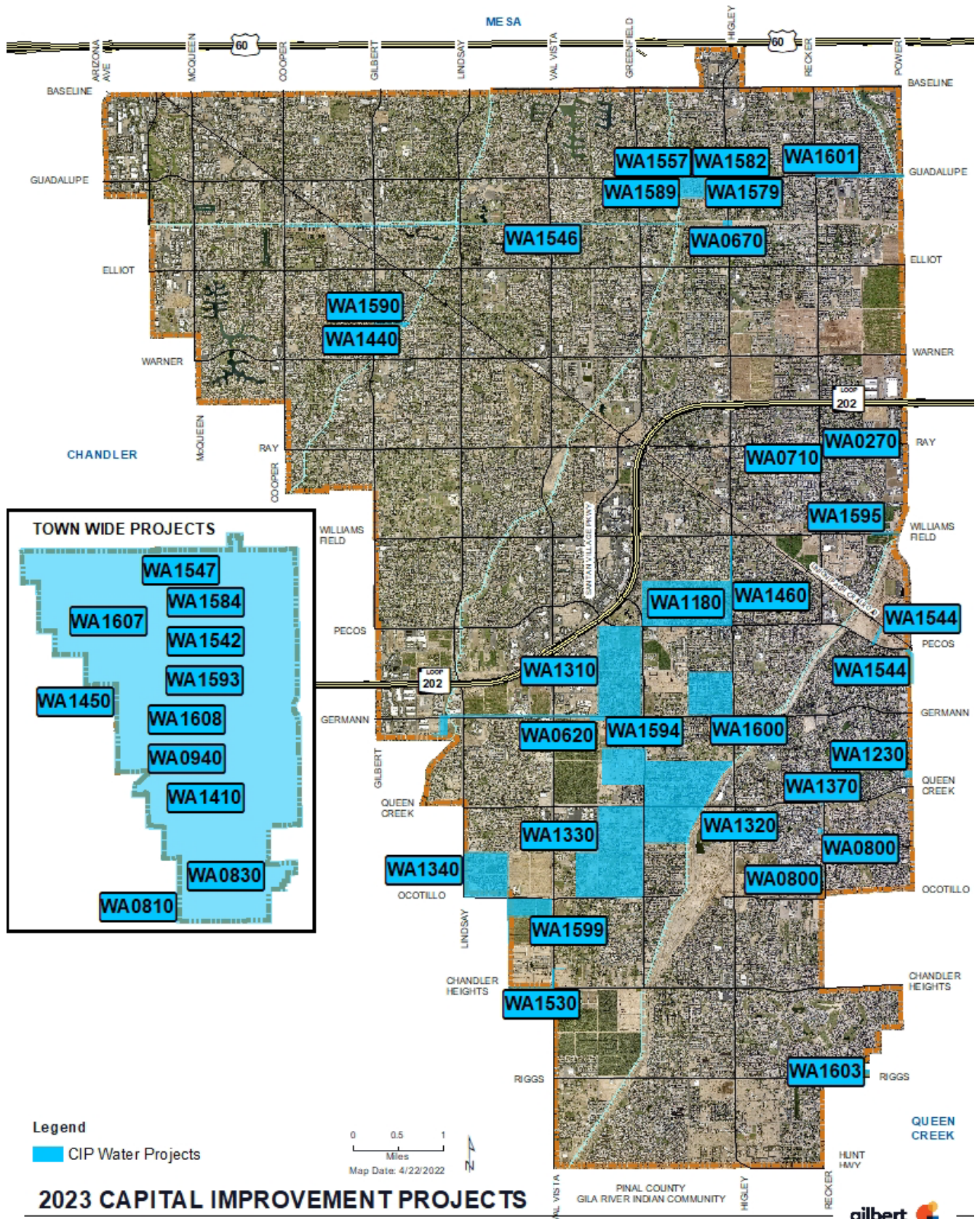
Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Sonoqui Wash Restoration	SW0070	7,242	-	-	-	-	-	-	7,242	-
Storm Water Mitigation Assessment	SW0090	354	-	-	354	-	-	-	-	-
Hunt Highway Channel Protection	SW0100	3,864	-	-	-	-	-	-	3,864	-
2023 Storm Water Master Plan	SW0120	650	3	647	-	-	-	-	-	-
Nichols Park Basin Improvements	SW0121	765	-	-	-	-	765	-	-	-
Vaughn Basin Relocation	SW0122	9,934	-	4,806	5,128	-	-	-	-	-
Crossroads SW Pump Station Rehab	SW0124	685	-	685	-	-	-	-	-	-
Riggs Road Channel Restoration	SW0125	21,728	-	-	-	-	-	21,728	-	-
Drywell Inspection and Rehab	SW0126	208	-	-	208	-	-	-	-	-
Village II SW Pump Station Rehab	SW0127	482	-	482	-	-	-	-	-	-
Vaughn SW Pump Station Rehab	SW0128	878	-	878	-	-	-	-	-	-
Nichols SW Pump Station Rehab	SW0129	410	-	-	410	-	-	-	-	-
Freestone SW Pump Station Rehab	SW0130	473	-	473	-	-	-	-	-	-
Total Capital Expenses		\$ 47,673	\$ 3	\$ 7,971	\$ 6,100	\$ -	\$ 765	\$ 21,728	\$ 11,106	\$ -

Capital Sources (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
2022 GO Bonds (Transport)		31,662	-	4,806	5,128	-	-	21,728	-	-
State Grant		548	-	548	-	-	-	-	-	-
Env. Compliance Repl Fund		2,380	-	1,970	410	-	-	-	-	-
Env. Compliance Fund		13,083	3	647	562	-	765	-	11,106	-
Total Sources		\$ 47,673	\$ 3	\$ 7,971	\$ 6,100	\$ -	\$ 765	\$ 21,728	\$ 11,106	\$ -

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact				-	119	149	149	149	-	
Total Revenue				-	-	-	-	-	-	
Net Additional Cost				\$ -	\$ 119	\$ 149	\$ 149	\$ 149	\$ -	

<p>SW0120 – Storm Water Master Plan</p> <p>Develop a comprehensive Storm Water Master Plan (SWMP) for Gilbert, which is designated as a regulated municipal separate storm sewer system (MS4). The study will support and define the requirements of the storm water system to comply with the National Pollution Discharge Elimination System (NPDES) standards and provide a methodology for regular SWMP updates.</p>	<p>Project Priority: 3.00</p>
<p>SW0122 – Vaughn Basin Relocation</p> <p>The basin receives significant storm water volumes for the Heritage District and is currently undersized for the service area. Project should also include a relocation plan for the facility to support the Vaughn ventilator project.</p>	<p>Project Priority: 2.66</p>
<p>SW0124 – Crossroads SW Pump Station Rehab</p> <p>Purchase and install a generator and methane sensor designed for the Crossroads Storm Water Pump Station. In addition, install a trash rack in the wet well and miscellaneous improvements for this station located at Santan Village Parkway north of Ray Road at the southeast corner of Crossroads Park.</p>	<p>Project Priority: 3.00</p> 
<p>SW0127 – Village II SW Pump Station Rehab</p> <p>The Village II Stormwater Pump Station was inspected, and rehabilitation is recommended to restore the pump station to an appropriate level of service. Rehabilitation includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements.</p>	<p>Project Priority: 3.00</p> 
<p>SW0128 – Vaughn Pump Station Rehab</p> <p>The Vaughn Stormwater Pump Station was inspected, and rehabilitation is recommended to restore the pump station to an appropriate level of service. Rehabilitation includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements.</p>	<p>Project Priority: 3.00</p> 
<p>SW0130 – Freestone SW Pump Station Rehab</p> <p>The Freestone Stormwater Pump Station was inspected, and rehabilitation is recommended to restore the pump station to an appropriate level of service. Rehabilitation includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements.</p>	<p>Project Priority: 3.00</p> 



Legend
 CIP Water Projects

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 Miles
 Map Date: 4/22/2022

2023 CAPITAL IMPROVEMENT PROJECTS

Source: Office of Information Technology



WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Site 34 New Well and Reservoir	WA0270	25,881	1,085	34	-	-	24,762	-	-	-
Site 30 Well Equip/Reservoir Build	WA0620	21,942	21,233	709	-	-	-	-	-	-
Zone 2 to Zone 4 Interconnect	WA0670	1,648	4	1,644	-	-	-	-	-	-
Site 31 Well Development	WA0710	6,571	4,988	1,583	-	-	-	-	-	-
Site 33 Well Development	WA0800	5,013	4	5,009	-	-	-	-	-	-
Site 20B New Well Development	WA0810	7,396	101	7,295	-	-	-	-	-	-
Water Rights - WMAT Settlement	WA0830	11,770	-	11,770	-	-	-	-	-	-
Site 32 Well and System Connections	WA0880	8,999	668	-	-	-	-	-	8,331	-
Water Rights - Phase 2	WA0940	35,451	16,675	4,276	14,500	-	-	-	-	-
Power Rd Water Line	WA1120	3,526	-	-	-	-	3,526	-	-	-
Baseline Rd Water Line	WA1140	4,263	344	-	-	-	-	-	3,919	-
Tankersley Water System Area I	WA1180	8,541	3,175	5,366	-	-	-	-	-	-
Water Rights Resiliency and Capacity	WA1200	43,260	-	-	43,260	-	-	-	-	-
Site 20 New Reservoir Construction	WA1230	13,715	488	13,227	-	-	-	-	-	-
Tankersley Water System Area II	WA1310	9,130	296	8,834	-	-	-	-	-	-
Tankersley Water System Area V	WA1320	15,362	806	14,556	-	-	-	-	-	-
Tankersley Water System Area III/IV	WA1330	13,825	-	13,825	-	-	-	-	-	-
Tankersley Water System Area VI	WA1340	2,988	-	2,988	-	-	-	-	-	-
Tankersley Water System Area VII/VIII	WA1350	11,711	-	-	-	-	-	-	11,711	-
Site 20 and 22 Blending Control Well	WA1370	758	86	672	-	-	-	-	-	-
Zones 1 and 2 Split Valves	WA1410	4,469	-	382	-	2,348	-	-	1,739	-
Gilbert Rd Water Line	WA1440	4,763	3,856	907	-	-	-	-	-	-
Transmission Main Assessment Phase 1	WA1450	332	-	332	-	-	-	-	-	-
Higley Rd Water Line	WA1460	2,345	106	2,239	-	-	-	-	-	-
Islands Water Line Replacement	WA1470	71,549	-	-	-	-	-	-	71,549	-
Well Site 25 Arsenic Mitigation	WA1480	3,441	-	-	-	-	3,441	-	-	-
Cathodic Protection Assessment	WA1490	941	-	-	941	-	-	-	-	-
Pony Lane Water Line Replacement	WA1510	10,454	-	-	-	10,454	-	-	-	-
148th St Water Line	WA1530	886	-	886	-	-	-	-	-	-
Lindsay Rd Water Line	WA1540	3,643	-	-	-	-	-	3,643	-	-
2022 Vulnerability Assessment/ERP	WA1542	396	-	396	-	-	-	-	-	-
Power and Pecos Water System Loop	WA1544	2,654	2,536	118	-	-	-	-	-	-
Tankersley Water System Area IX	WA1545	9,757	-	-	-	-	-	-	9,757	-
Transmission Main Assessment Phase 2	WA1546	7,990	3,235	4,755	-	-	-	-	-	-
Zone 1 System Connectivity	WA1547	2,410	-	2,410	-	-	-	-	-	-
Site 8 Site Condition Repair	WA1557	243	10	233	-	-	-	-	-	-
NWTP SCADA/I&C Support Services	WA1579	122	4	118	-	-	-	-	-	-
NWTP South Reservoir Improvements	WA1582	6,200	269	5,931	-	-	-	-	-	-
2022 Int Water Resources Master Plan	WA1584	1,981	7	1,204	-	-	-	770	-	-
2027 Water Quality Master Plan	WA1585	250	-	-	-	-	-	250	-	-
NWTP Upgrades and Reconstruction	WA1589	457,646	10,344	447,302	-	-	-	-	-	-
Well Site 3 Consolidated Canal Line	WA1590	764	105	659	-	-	-	-	-	-
ICPMS Instrument Replacement	WA1593	269	-	269	-	-	-	-	-	-
SVWTP Raw Water Cathodic Protection	WA1594	4,564	-	4,564	-	-	-	-	-	-
Power Rd Water Line	WA1595	454	-	454	-	-	-	-	-	-
Water Rights Bartlett Lake Modification	WA1596	15,000	-	-	-	-	-	-	15,000	-
ACP Water Line Replacements	WA1597	200,270	-	-	-	-	-	6,125	29,519	164,626
Well 20/Site 20 Emer Repair/Recover	WA1598	510	510	-	-	-	-	-	-	-
Exploratory Borehole Assessment	WA1599	40	24	16	-	-	-	-	-	-
Stratland Estates Evaluation	WA1600	125	-	125	-	-	-	-	-	-
Guadalupe Rd Water Line Abandonment	WA1601	1,012	-	1,012	-	-	-	-	-	-
Greenfield to Power Line Trail	WA1602	204	204	-	-	-	-	-	-	-
Site 21 Booster Upgrades	WA1603	2,781	-	2,781	-	-	-	-	-	-
144th St Water Line	WA1604	1,772	-	-	-	-	-	1,772	-	-



WATER PROJECT SUMMARY






Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
NWTP Electrical Building A Rehab	WA1607	2,044	-	2,044	-	-	-	-	-	-
Site 35 New Well Development	WA1608	843	-	843	-	-	-	-	-	-
Site 36 New Well Development	WA1609	8,976	-	-	-	843	8,133	-	-	-
Site 37 New Well Development	WA1610	8,976	-	-	-	-	-	843	8,133	-
Site 38 New Well Development	WA1611	8,976	-	-	-	-	-	-	8,976	-
Site 39 New Well Development	WA1612	8,976	-	-	-	-	-	-	8,976	-
Site 40 New Well Development	WA1613	8,976	-	-	-	-	-	-	-	8,976
Transmission Main Assessment Phase 3	WA1614	20,170	-	-	20,170	-	-	-	-	-
2026 Vulnerability Assessment/ERP	WA1615	243	-	-	-	-	-	243	-	-
2030 Vulnerability Assessment/ERP	WA1616	243	-	-	-	-	-	-	-	243
Total Capital Expenses		\$ 1,140,410	\$ 71,163	\$ 571,768	\$ 78,871	\$ 13,645	\$ 39,862	\$ 13,646	\$ 177,610	\$ 173,845



Capital Sources (1,000s)	Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
2022 WRMPC (Water SDF)	134,564	1,655	132,909	-	-	-	-	-	-
2022 WRMPC (Water)	98,068	1,227	96,841	-	-	-	-	-	-
2007 WRMPC Bonds	13	13	-	-	-	-	-	-	-
WRMPC - Intergov Contrib	2,282	-	2,282	-	-	-	-	-	-
2016 WRMPC Bonds (SDF)	22,208	19,916	2,292	-	-	-	-	-	-
2022 WRMPC (WR SDF)	11,770	-	11,770	-	-	-	-	-	-
2022 WRMPC (Water R&R)	307,760	7,534	259,845	20,170	10,454	-	-	9,757	-
Potential WRMPC (Water)	36,130	-	-	36,130	-	-	-	-	-
Water Repl Fund	339,859	12,490	43,839	-	-	-	6,125	112,779	164,626
Water Fund	32,955	3,267	16,422	941	2,348	3,441	756	5,658	122
Wastewater Fund	1,394	3	763	-	-	-	507	-	121
Water SDF	34,838	8,383	529	-	-	19,126	-	6,800	-
Water Resources SDF	42,581	16,675	4,276	21,630	-	-	-	-	-
Future Growth Funding	75,988	-	-	-	843	17,295	6,258	42,616	8,976
Total Sources	\$ 1,140,410	\$ 71,163	\$ 571,768	\$ 78,871	\$ 13,645	\$ 39,862	\$ 13,646	\$ 177,610	\$ 173,845




Operation and Maintenance Impact (1,000s)





Total Operation and Maintenance Impact	-	332	357	397	487	-
Total Revenue	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 332	\$ 357	\$ 397	\$ 487	\$ -

WA0270 – Site 34 New Well and Reservoir	Project Priority: 1.39
Design and construction of a two million gallon in ground reservoir and pump station. Design and drill a two million gallon per day (MGD) well to fill reservoir. The reservoir to be located near East Galveston and Recker Road, serving Zone 2.	
WA0620 – Site 30 Well Equip/Reservoir Build	Project Priority: 3.00
Design and construction of a four million gallon in ground reservoir and pump station and equipping of the previously drilled Well 30 to supply the reservoir. Well 30 will need a connection across Val Vista Drive to connect to the existing water line pipe installed with ST0580 project. Currently, Well 29 is already piped to the designated site where the reservoir is to be built and is using this area as retention to flush to waste in order to meet EPA Nitrate MCL levels.	
WA0670 – Zone 2 to Zone 4 Interconnect	Project Priority: 3.00
Installation of valves and piping to tie back-feed into Turner Ranch Reservoir into Zone 2 of the water distribution system at the 30" line in Higley Road near Olney Avenue. This will also allow Zone 4 to supply Central Arizona Project water.	
WA0710 – Site 31 Well Development	Project Priority: 3.00
Design and construct/convert two million gallon per day well located on the northeast corner of Ray and Recker Roads. The Town has purchased an existing irrigation well from the Roosevelt Water Conservation District (RWCD) and depending on the water quality, this can be converted to a direct to system well supplying Reservoir 31. The 12" line connecting the well with the existing reservoir (located at the northwest corner of Ray and Recker Roads) will be installed as part of a KB Homes Segretto development. This existing pipe is routed to an existing reservoir site where water quality issues can be addressed.	
WA0800 – Site 33 Well Development	Project Priority: 2.83
Completion of a direct system well that was previously drilled northwest of Recker and Ocotillo Roads. Project consists of equipping the Bridges Well with a well pump, valves, and piping to connect it to the water distribution system. The Bridges Well is located on Recker Road, south of Queen Creek Road.	
WA0810 – Site 20B New Well Development	Project Priority: 2.45
Design and construction of a two million gallon per day direct system well. Well will be located in the system where required by demand.	
WA0830 – Water Rights – WMAT Settlement	Project Priority: 3.00
Payment for additional Central Arizona Project water rights in association with WMAT settlement. This project will result in a net increase in firm water rights available to Gilbert of 3,248 acre-feet.	
WA0940 – Water Rights – Phase 2	Project Priority: 1.78
Acquisition of water rights for 2,500 acre-feet (AF) of water per year over 100 years through a combination of one-year leases and storage, and a long-term lease.	

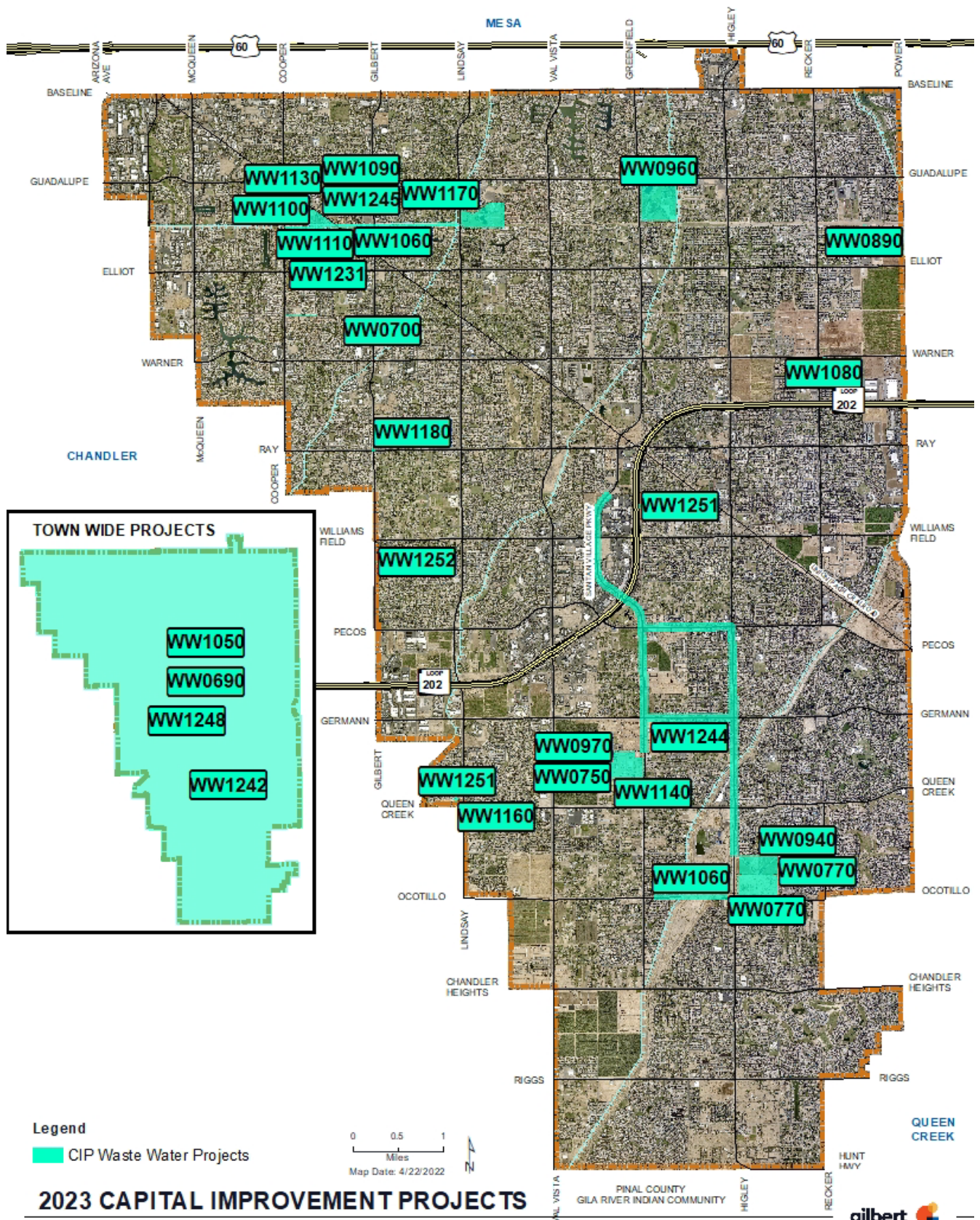
WA1180 – Tankersley Water System Area I	Project Priority: 3.00
Assessment study to identify the scope and budget to update this independent water system previously purchased by Gilbert. Project Scope includes the design and construction of several new water mains in the former Tankersley Water System for Tankersley Area I.	
WA1230 – Site 20 New Reservoir Construction	Project Priority: 3.00
Design and construction of a new water reservoir, water quality improvements, controls, and rehabilitation of existing above ground reservoir. Scope includes the restoration of the site and construction of onsite split stream ion-exchange nitrate treatment system to provide redundant Zone 3 water supply.	
WA1310 – Tankersley Water System Area II	Project Priority: 3.00
Design and construction of replacement and new water distribution pipelines, valves and meters in the Town water service area formerly a segment of the Tankersley water system in the Greenfield Road and Germann Road area.	
WA1320 – Tankersley Water System Area V	Project Priority: 3.00
Design and construction of new water distribution pipelines in the Town water service area, formerly a segment of the Tankersley water system in the Queen Creek Road and Greenfield Road area.	
WA1330 – Tankersley Water System Area III/IV	Project Priority: 3.00
Design and construction of new water distribution pipelines in the Town water service area, formerly a segment of the Tankersley water system in the area southwest of Greenfield Road and Queen Creek Road.	
WA1340 – Tankersley Water System Area VI	Project Priority: 2.34
Design and construction of new water distribution pipelines in the Town water service area, formerly a segment of the Tankersley water system in the Queen Creek Road and Lindsay Road area.	
WA1370 – Site 20 and 22 Blending Control Well	Project Priority: 3.00
Design and construction of a new control valve and flow meter structure on Queen Creek Road, west of Recker Road to facilitate blending between treated surface water, Well 20 and Well 22. Well 20 currently supplies the storage tank at Reservoir Site 20. Well 22 is connected to Reservoir Site 20 via a 20" transmission main on Queen Creek Road and is impacted by nitrates which prohibits direct use for drinking water supply. This project enables the use of Well 22 by blending with treated surface water and Well 20 prior to entering Reservoir Site 20.	

<p>WA1410 – Zones 1 and 2 Split Valves</p> <p>Design and rehabilitation of structures within existing Zone Splits as well as place new Zone Split Valve Structures between Zones 1,2 & 3 for water quality improvements. The structure will then be added to other Zone splits as modeling efforts identify opportunities to improve system integration and zonal transfers. Zone Split Valve Structures are needed to provide operational flexibility to reduce water age and improve water quality without substantial new construction of wells and transmission mains throughout the distribution system. Distribution system modeling has been successfully used to identify locations for beneficial zone transfers which was empirically demonstrated.</p>	<p>Project Priority: 1.61</p>
<p>WA1440 – Gilbert Rd Water Line – Elliot to Water Tank</p> <p>Replacement of a 50+ year old Asbestos Concrete (AC) water main connecting Well 3, including water mains in Water Tank Road and Gilbert Road.</p>	<p>Project Priority: 2.06</p> 
<p>WA1450 – Transmission Main Assessment Phase 1</p> <p>Condition assessment of the 16" and larger transmission lines, with recommended priorities of rehabilitation. The report will include a GIS-type figure, color-coded to indicate pipe condition on a standardized scale. Each pipeline alignment will have engineer's estimates of probable construction costs.</p>	<p>Project Priority: 2.51</p>
<p>WA1460 – Higley Road Water Line – Williams Field to Pecos</p> <p>Replace existing ACP water line with PVC, valves, fire hydrants, re-establish distribution and service connections, and AC pavement replacement impacted by construction. Originally constructed as part of the Tankersley water service area. The ACP line from Williams Field Road south to Vermont Drive was replaced in 2012 and this part of the alignment is not included in the project scope or estimate.</p>	<p>Project Priority: 2.06</p> 
<p>WA1530 – 148th St Water Line – Ocotillo to Chandler Heights</p> <p>Design and construction of a new 8" waterline along 148th Street to provide looped distribution system service. Also extends an 8" water line along the mid-block private street between Ocotillo and Chandler Heights to loop service.</p>	<p>Project Priority: 1.75</p>
<p>WA1542 – 2022 Vulnerability Assessment/ERP</p> <p>Title IV Bioterrorism Act of 2002 requires validation of water and wastewater system vulnerabilities assessments and updates to the Emergency Response Plan (ERP) every five years. This project produces documents essential to business continuity efforts.</p>	<p>Project Priority: 2.29</p>
<p>WA1544 – Power and Pecos Water System Loop</p> <p>Completion of the water distribution system in the Power Road and Pecos Road area requires the installation of approximately 5,280 linear feet of a 16" water line to connect existing service lines. This water line will support the growth and development of the surrounding areas and provide reliable pressure and supply as demands in the area grow.</p>	<p>Project Priority: 3.00</p>

WA1546 – Transmission Main Assessment Phase 2	Project Priority: 3.00
Rehabilitation of critical transmission mains serving Zone 1. Work will include replacement of system valves, air release valves, drains, construction of thrust blocks, and rehabilitation of corrosion protection. During the rehabilitation work, the condition of the transmission main will be assessed to prioritize future replacement projects.	
WA1547 – Zone 1 System Connectivity	Project Priority: 1.84
Design and construction of water distribution service loops in Zone 1 to provide improved water quality, fire protection, and redundancy. Project also includes approximately 340 LF of 8-inch waterline on Lindsay Road from the existing 8-inch stub from Baseline Rd south on Lindsay to Harwell Road.	
WA1557 – Site 8 Site Condition Repair	Project Priority: 2.66
Repair the concrete pad for well 8 discharge pumps. Pad and concrete appurtenances have significant cracks in the surface. Protecting the sanitary seal for the well is critical.	
WA1579 – NWTP SCADA/I&C Support Services	Project Priority: 1.45
Complete inventory, assessment and analysis of existing electrical, instrumentation, and control (I&C) systems at the North Water Treatment Plant (NWTP). Create accurate records and baseline of all existing systems, what can be removed, and any infrastructure that can be re-purposed. Create a list of recommended projects, considering existing infrastructure, standardization of control systems, newest technologies, and remaining life of the accompanying infrastructure.	
WA1582 – NWTP South Reservoir Improvements	Project Priority: 1.50
Installation of total trihalomethanes (TTHM) stripping equipment and associated appurtenances into the south reservoir of the North Water Treatment Plant. This project will also include installation of additional required TTHM stripping equipment in the north reservoir to treat entire capacity.	
WA1584 – 2022 Int Water Resources Master Plan	Project Priority: 3.00
Gilbert updates the Integrated Water Resources Master Plan every five years. This includes updates to the planning framework, water resources, water system, wastewater system and reclaimed water system master plans. The water master plan will identify priorities of capital investment by year for the following 10 years. For FY 2023, the Water Quality Master Plan (WA1585) was combined with this project. In future years, these will be separate projects.	
WA1589 – NWTP Upgrades and Reconstruction	Project Priority: 3.00
Design and construction of a new 60 MGD surface water treatment plant on a Town owned parcel located directly east of the North Water Treatment Plant. Includes small scale piloting and benchtop testing to determine the most viable and economical treatment alternatives prior to beginning design and construction.	

WA1590 – Well Site 3 Consolidated Canal Line	Project Priority: 3.00
Installation of approximately 400 feet of 12" discharge pipe along the Consolidated Canal from the new SRP well to Site 3.	
WA1593 – ICPMS Instrument Replacement	Project Priority: 2.00
Replacement of the Inductively Coupled Plasma Mass Spectrometry (ICPMS) instrument is necessary for testing for trace metals. Active management of water quality at the Town's water treatment plants and well sites is a critical component of the compliance strategy and provides necessary data to inform treatment processes.	
WA1594 – SVWTP Raw Water Cathodic Protection	Project Priority: 2.61
Inspection and testing of the cathodic protection system on the 48" ductile iron pipe that carries water from the CAP canal to the Santan Vista WTP. Based on assessment, proceed with design and rehabilitation of cathodic protection system installed along the pipe, and bring the pipe to National Association of Corrosion Engineers (NACE) standards.	
WA1595 – Power Road Water Line – Ray to Williams Field	Project Priority: 1.45
Abandon existing water line that runs along the Roosevelt Water Conservation District (RWCD) Canal and Power Road just north of Williams Field Road to near Ray Road. Requires existing services to be relocated and coordinated with City of Mesa.	
WA1599 – Exploratory Borehole Assessment	Project Priority: 1.00
Exploratory drilling of a borehole near the intersection of Val Vista Road and Ocotillo Road to determine if the groundwater in the area meets criteria for a future potable water well.	
WA1600 – Stratland Estates Evaluation	Project Priority: 2.44
Investigation and remediation of water and wastewater infrastructure throughout the Stratland Estates subdivision.	
WA1601 – Guadalupe Rd Water Line Abandonment – Power to Recker	Project Priority: 2.65
Abandon parallel water main in Guadalupe Road from Recker Road to Power Road to support improved water quality in Zone 4.	
WA1603 – Site 21 Booster Upgrades	Project Priority: 2.29
Design and construction of improvements at Site 21, near Riggs Road and Recker Road, to improve site access and function. Work includes modification of the existing Motor Control Center (MCC) and Programmable Logic Controller (PLC).	
WA1607 – NWTP Electrical Building A Rehab	Project Priority: 3.00
Design and construction for the replacement end of life electrical switchgear and appurtenances in Building A at the North Water Treatment Plant.	

WA1608 – Site 35 New Well Development	Project Priority: 2.78
Design and pilot testing of five probable new well sites in coordination with new developments. This work will provide knowledge of new well capacity to support water system resiliency and growth. Project includes site investigations to appropriately locate and design new well locations.	



Legend
 CIP Waste Water Projects

0 0.5 1
 Miles
 Map Date: 4/22/2022

2023 CAPITAL IMPROVEMENT PROJECTS


Source: Office of Information Technology










WASTEWATER PROJECT SUMMARY




Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
System Relief Sewers Phase 1	WW0690	7,533	3,206	4,327	-	-	-	-	-	-
Candlewood Lift Station & Force Main	WW0700	10,156	8,891	1,265	-	-	-	-	-	-
GWRP Expansion Phase 3	WW0750	46,315	45,341	974	-	-	-	-	-	-
South Recharge Site Phase 2	WW0770	10,508	5,308	5,200	-	-	-	-	-	-
Cactus Yards Recl Water Recovery Well	WW0890	2,877	855	2,022	-	-	-	-	-	-
Aquifer Storage and Recovery Wells	WW0940	9,161	73	2,204	-	-	6,884	-	-	-
Riparian Distribution Structure	WW0960	2,978	-	978	2,000	-	-	-	-	-
GWRP Various Plant Improvements	WW0970	27,319	3,055	9,686	4,826	3,518	3,198	3,036	-	-
System Wide Force Main Retrofit	WW1050	23,921	1,870	5,238	1,308	1,308	1,308	1,236	11,653	-
Concrete Pipe Gravity Sewer Rehab	WW1060	13,574	2,160	11,414	-	-	-	-	-	-
Northeast Wastewater Basin Outfall	WW1070	4,591	-	-	-	-	-	-	4,591	-
Recker and Warner Valve Vault	WW1080	715	536	179	-	-	-	-	-	-
Neely Activated Sludge Pump Station Repl	WW1090	7,003	633	6,370	-	-	-	-	-	-
Neely Oxidation Ditch Rotor Repl	WW1100	9,045	731	8,314	-	-	-	-	-	-
Neely Effluent Filter Replacement	WW1110	11,233	670	10,563	-	-	-	-	-	-
Neely Odor Control System	WW1130	1,003	3	1,000	-	-	-	-	-	-
GWRP Repair and Replacement Phase 3	WW1140	20,540	19,017	1,523	-	-	-	-	-	-
Layton Lakes Odor Control	WW1160	2,060	165	1,895	-	-	-	-	-	-
Western Canal Odor Control	WW1170	1,378	231	627	-	520	-	-	-	-
Gilbert and Ray Sewer Outfall	WW1180	809	96	713	-	-	-	-	-	-
GWRP Expansion Phase 4	WW1200	91,805	-	-	-	-	-	-	91,805	-
Val Vista Reclaimed Water Line	WW1210	4,349	-	-	-	4,349	-	-	-	-
Riggs Reclaimed Water Line	WW1220	4,349	-	-	-	4,349	-	-	-	-
Neely Admin Building Repairs	WW1231	1,706	79	1,627	-	-	-	-	-	-
Reservoir 3 Reclaimed Recovery Well	WW1233	4,054	-	-	-	-	4,054	-	-	-
Higley Reclaimed Water Line	WW1234	3,739	-	-	-	-	3,739	-	-	-
SASC Odor Control Site	WW1235	2,429	-	-	2,429	-	-	-	-	-
Islands Lift Station Improvements	WW1237	1,764	-	-	-	1,764	-	-	-	-
Lift Station Property Acquisition	WW1238	323	-	-	-	-	323	-	-	-
Manhole Rehabilitation Phase 1	WW1242	7,270	13	7,257	-	-	-	-	-	-
Agritopia Odor Control Site	WW1243	2,725	-	-	-	-	2,725	-	-	-
Reclaimed - Greenfield Rd Rehab	WW1244	35	-	35	-	-	-	-	-	-
Neely Fire Suppression System Repl	WW1245	216	207	9	-	-	-	-	-	-
Western Canal ACP Replacement	WW1246	31	31	-	-	-	-	-	-	-
8" WW Line Repair - Power Line	WW1247	274	274	-	-	-	-	-	-	-
Manhole Rehabilitation Phase 2	WW1248	7,346	-	7,346	-	-	-	-	-	-
South Gilbert Odor Control Sites	WW1250	6,422	-	-	2,000	500	2,000	1,922	-	-
Layton Lakes/Crossroads Lift Station	WW1251	3,459	-	3,459	-	-	-	-	-	-
Commons Lift Station Improvements	WW1252	1,926	-	335	1,591	-	-	-	-	-
Oak Sewer Realignment	WW1253	862	-	-	862	-	-	-	-	-
Neely Area Parallel Relief Sewers	WW1255	5,906	-	-	-	-	-	-	5,906	-
Greenfield Area Parallel Relief Sewers	WW1256	2,953	-	-	-	-	-	-	2,953	-
Total Capital Expenses		\$ 366,662	\$ 93,445	\$ 94,560	\$ 15,016	\$ 16,308	\$ 24,231	\$ 6,194	\$ 116,908	\$ -





Capital Sources: (1,000s)	Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
2018 WRMPC Bonds	43,121	43,121	-	-	-	-	-	-	-
Wastewater Repl Fund	137,538	34,900	69,821	5,404	3,296	2,673	2,906	18,538	-
Wastewater Fund	52,776	5,836	12,267	9,612	4,314	12,868	3,288	4,591	-
Wastewater SDF	1,134	1,134	-	-	-	-	-	-	-
Greenfield Wastewater SDF	21,360	6,098	8,378	-	-	6,884	-	-	-
Neely Wastewater SDF	6,450	2,356	4,094	-	-	-	-	-	-
Future Growth Funding	104,283	-	-	-	8,698	1,806	-	93,779	-
Total Sources	\$ 366,662	\$ 93,445	\$ 94,560	\$ 15,016	\$ 16,308	\$ 24,231	\$ 6,194	\$ 116,908	\$ -
Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			9	337	689	689	719	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			\$ 9	\$ 337	\$ 689	\$ 689	\$ 719	\$ -	

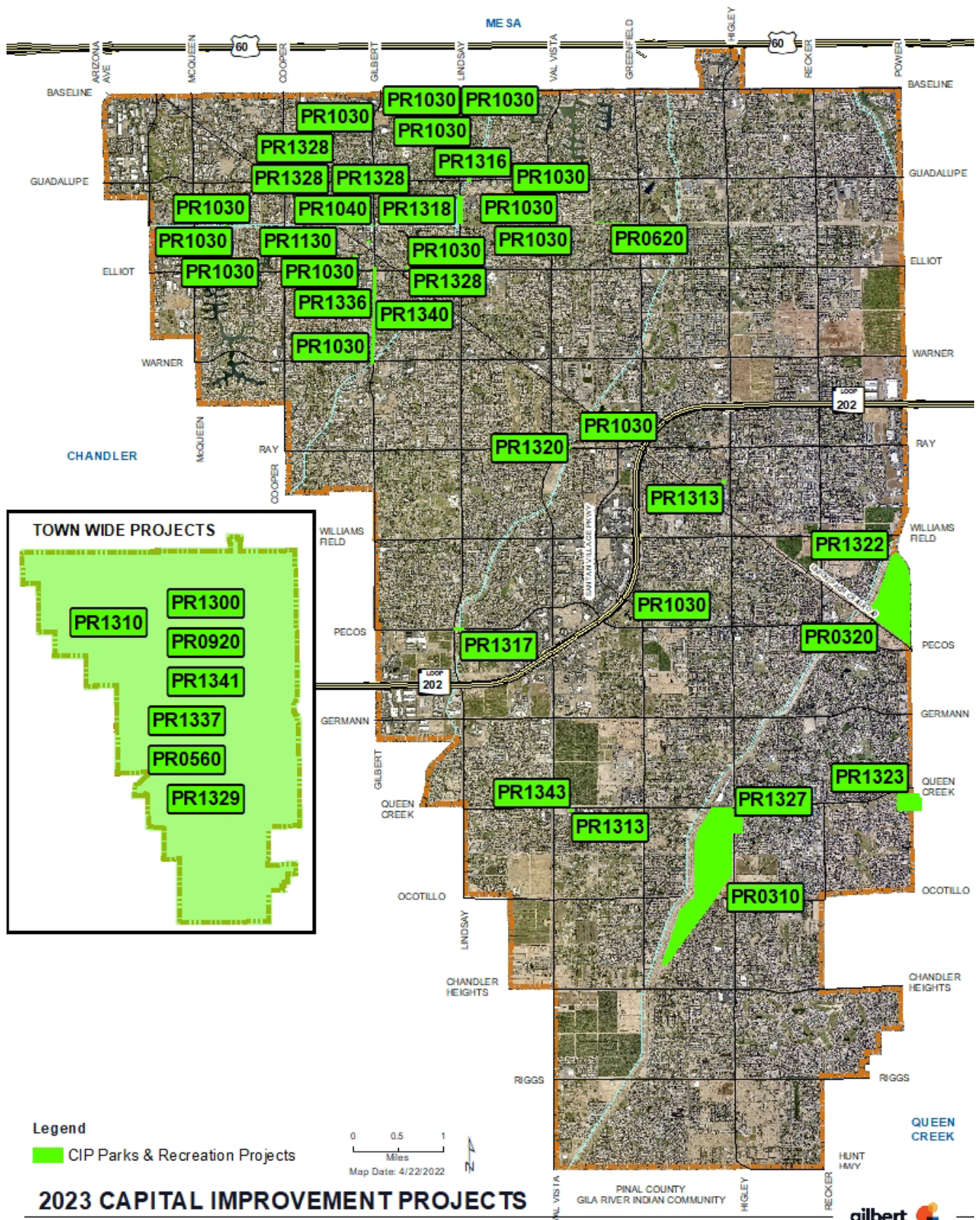
<p>WW0690 – System Relief Sewers Phase 1</p> <p>Design and construction of three parallel relief sewers to support the wastewater collection system, to include a parallel sewer line in Orchid Lane from Ray Road to Lindsay Road (0.5 miles in length), a parallel sewer line in Mystic Drive/Lago Boulevard/Long Meadow from Gilbert Road to Hackamore Avenue (0.6 miles in length), and a parallel sewer line in Val Vista Drive from Elliot Road to Olney (0.5 miles in length). Design and construction of three additional parallel relief sewers in Beyond 10 Years to support the build-out of wastewater collection system to include a parallel sewer line in Houston Avenue from Burk Street to Palm Street (0.3 miles in length), a parallel sewer line in Warner Road from Jacob Street to Gilbert Road (0.5 miles in length), and a parallel sewer line in Warner Road from Greenfield Road to Coronado Road (0.5 miles in length). Capacity flow monitoring of the existing sewer lines in all of these areas will routinely be conducted and adjustments to the project schedules made based on data collection results.</p>	<p>Project Priority: 3.00</p>
<p>WW0700 – Candlewood Lift Station & Force Main</p> <p>Replacement of the Candlewood Lift Station to accommodate future flows per the 2012 Integrated Water Resources Master Plan. Also includes approximately 5,000 feet of force main from the lift station east along the Hackamore alignment to meet the existing force main at Gilbert Road, to equalize flows between the Neely and Greenfield Water Reclamation Plants.</p>	<p>Project Priority: 3.00</p> 
<p>WW0750 – GWRP Expansion Phase 3</p> <p>The Greenfield Water Reclamation Plant (GWRP) is a joint use facility with the City of Mesa and the Town of Queen Creek, with Mesa acting as lead agent and plant operator. This phase of the GWRP is in tandem with WW1140 and provides for expansion of the plant to 30 Million Gallons per Day (MGD) capacity to accommodate new flows. Design and construction of this phase (Phase 3) of the GWRP is scheduled to be completed by the end of 2020 and bring Gilbert's share of the total capacity to 12 MGD. A pre-design effort for this phase began in FY 2015. Gilbert's share of the Phase 3 expansion will be 4 MGD. The plant will produce high quality reclaimed water suitable for direct reuse for landscape irrigation and groundwater recharge. GWRP Phase 4 expansion will be completed under project WW1200 bringing the ultimate plant capacity to 56 MGD.</p>	<p>Project Priority: 3.00</p>
<p>WW0770 – South Recharge Site Phase 2</p> <p>This project will increase the South Recharge Facility's capacity by constructing the southern half of the site with the installation of four new basins and the planned extension of the site's delivery canal. The following scope of work items to be included in this phase will also enhance the facility's recharge capacity and operations through efficiencies: drain holes in the basins per the 2012 Master Plan recommendations and facility hydrology report, motorized valves and SCADA system controls, hydro-rangers to monitor basin water levels, tree purchase and installation around new basins and the delivery canal, paving the parking lot (to meet an anticipated site visitation demand), as well as parking lot lighting for site security.</p>	<p>Project Priority: 3.00</p>
<p>WW0890 –Cactus Yards Recl Water Recovery Well</p> <p>Design and construction of a reclaimed water recovery well at Cactus Yards and the Salt River Project power line easement.</p>	<p>Project Priority: 3.00</p>

<p>WW0940 – Aquifer Storage and Recovery Wells</p> <p>Design and installation of four aquifer storage recovery (ASR) recharge wells inside the south recharge facility, or other site(s) to provide additional recharge capability to the facility and south area. Project scope includes a study phase which will site the four ASR wells and drill pilot holes to validate recharge feasibility at the proposed locations.</p>	<p>Project Priority: 1.92</p>
<p>WW0960 – Riparian Distribution Structure</p> <p>Per the 2012 Integrated Water Resources Master Plan recommendations, this project will install a pipe parallel to the existing 10" pipe into the Recharge Facility, expand the distribution box to accommodate the increased flow from 4 MGD to 8 MGD, and eliminate an 18" pipe to basins three and four. This project also includes retro-fitting the manual gate valves to be motorized and SCADA controlled at the Riparian Preserve at Water Ranch. Project will evaluate inlet design for alternative surface water recharge alternatives.</p>	<p>Project Priority: 2.22</p>
<p>WW0970 – GWRP Various Plant Improvements</p> <p>Pursuant to the Intergovernmental Agreement with the City of Mesa and Town of Queen Creek for the operation and maintenance of the Greenfield Wastewater Reclamation Plant (GWRP), the following future rehabilitation and replacement improvements that the City of Mesa (GWRP lead agent/operator) are proposing at the plant includes various future plant improvements and equipment replacements.</p>	<p>Project Priority: 3.00</p>
<p>WW1050 – System Wide Force Main Retrofit</p> <p>This project takes places in two phases. Phase one: Design will identify, prioritize, and develop design drawings for replacement of corrodible components for 14 wastewater force mains. The end state of phase one is improvement plans and priorities of work for 14 wastewater force mains that have been developed, corrodible component locations identified for replacement, and strategically placed inspection ports and air release valves located. This phase is completed when construction drawings and specifications are ready for solicitation of construction pricing. Phase two: Construction will replace ductile iron components over multiple years. Each year components replaced based on the priorities of work established during phase one. The end state of phase two is when the wastewater force main system has replaced known corrodible components.</p>	<p>Project Priority: 3.00</p> 
<p>WW1060 – Concrete Pipe Gravity Sewer Rehab</p> <p>Phase one of this project includes rehabilitation of the damaged section of pipe between South Higley Road and South Greenfield Road along the Ocotillo Road alignment, directly under the future Gilbert Regional Park. Additionally, pipeline video assessments will be done for Ocotillo Sewer and the Western Canal Sewer, which is anticipated to be a similar pipe material. This phase is complete when the deteriorating sections of the Ocotillo Sewer have been rehabilitated and video condition assessment has been conducted. Phase two includes rehabilitation of the approximately two miles of remaining Ocotillo Road Wastewater Interceptor and 2.5 miles of the Western Canal Sewer as required based on phase one video assessments of pipeline condition.</p>	<p>Project Priority: 3.00</p> 

<p>WW1080 – Recker and Warner Valve Vault</p> <p>Design and construction of a reclaimed water vault with motor actuated control valves at the intersection of Recker and Warner Roads. This enhances safety and service to the public by eliminating the need for field operations staff to stop traffic to operate valves currently located in the roadway intersection several times a week.</p>	<p>Project Priority: 3.00</p>
<p>WW1090 – Neely Activated Sludge Pump Station Repl</p> <p>Design and construction to replace waste activated sludge pumps, install new pump station structure, minor structural modifications to return activated sludge wet well and electrical power distribution improvements. Existing submersible pumps are at midpoint of their useful life (13 years) and will begin requiring replacement of major components. This project will replace the existing pumps with dry pit chopper pumps with variable speed drives which operate more efficiently and require less energy consumption. Existing scum pumping and screening will be decommissioned.</p>	<p>Project Priority: 3.00</p> 
<p>WW1100 – Neely Oxidation Ditch Rotor Repl</p> <p>Design and construction to replace oxidation ditch aeration rotor equipment, minor structural repairs/modifications and electrical power distribution improvements. These components of the Neely facility are nearing the end of their useful life and are scheduled for replacement as part of the Long Range Infrastructure Plan.</p>	<p>Project Priority: 3.00</p> 
<p>WW1110 – Neely Effluent Filter Replacement</p> <p>Design and construction for replacement of the effluent filters, minor structural repairs/modifications and electrical power distribution improvements. The Neely facility has six filters; with filters 1-3 exceeding their useful life. These filters have been in service for approximately 30 years. This project will replace filters one and two with higher capacity filtration technology. Additionally, this project will allow for improvements to the process area to accommodate new technology for filters 4-6.</p>	<p>Project Priority: 3.00</p> 
<p>WW1130 – NWRP Odor Control System</p> <p>Design and construction for replacement of existing influent pump station odor control scrubber and provide minor structural modifications and electrical power distribution improvements. The existing odor control scrubber has exceeded its useful life (30 years). This project will replace the odor control scrubber with newer technology. The existing carbon scrubber will be reused.</p>	<p>Project Priority: 2.44</p> 
<p>WW1140 – GWRP Repair and Replacement Phase 3</p> <p>The Greenfield Water Reclamation Plant (GWRP) is a joint-use facility with the City of Mesa and the Town of Queen Creek, with Mesa acting as lead agent and plant operator. This project, in tandem with WW0750, will provide design and construction and is scheduled to be completed by the end of 2020. This project includes technology improvements to reduce operations and maintenance challenges, improve reliability, and ease of operation. Additionally, the plant will have necessary major maintenance of systems, and system changes to handle the increasing solids loading at the facility. This project covers the improvements and maintenance activities made to the existing facilities.</p>	<p>Project Priority: 3.00</p> 

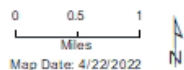
<p>WW1160 – Layton Lakes Odor Control</p> <p>This project will design and construct a new biological odor control system for the lift station, replace pump soft starts with variable frequency drives which will be housed in an air-conditioned enclosure, provide an HMI panel for pump readings, and add permanent SCADA and RTU communications to and from the lift station site. The odor control system will reduce hydrogen sulfide at the lift station site to address ongoing odor complaint issues, in accordance with Maricopa County Rule 320. The electrical improvements will increase efficiencies, as well as provide reliable operation and communication at the lift station site.</p>	<p>Project Priority: 3.00</p>
<p>WW1170 – Western Canal Odor Control</p> <p>Design and construction of an odor and corrosion control chemical injection station along the 36" sanitary sewer pipeline that parallels the Western Canal. The station will include a secured eight foot block wall, a concrete chemical containment area with protective linings, chemical storage tanks, mixers, injection pumps, electrical controls, SCADA monitoring system, and appurtenances.</p>	<p>Project Priority: 3.00</p>
<p>WW1180 – Sewer Outfall Structure – Gilbert and Ray</p> <p>Design and reconstruction of the wastewater structure at Gilbert and Ray Roads to prevent recurring surcharge within the sewer system east along Ray Road. This structure includes a sewer force main discharge point from the Rancho Del Verde lift station. As a result, this project also includes possible re-alignment of the existing sewer force main discharge location and the rehabilitation of the existing force main pipeline which currently contains a portion of ductile iron pipe that is vulnerable to corrosion and deterioration. It is the intent of this project to address both the gravity sewer surcharging issue and the sewer force main discharge location and pipeline rehabilitation issue.</p>	<p>Project Priority: 3.00</p> 
<p>WW1231 – Neely Admin Building Repairs</p> <p>Built in 1987, the administration building and electrical building at the Neely Water Reclamation Facility are nearing the end of their useful lives. Repairs will be needed on the plumbing, electrical, HVAC, and water supply systems to keep the buildings operational. To identify the extents of necessary repairs within the structures, ensure the cost benefit is appropriate, and provide adequate space for current and future operations, a condition and space needs assessment was completed in FY 2021. This assessment identified deficiencies at 10 buildings, opportunities to optimize existing space, and projected required renewal funding to maintain the facility. This project addresses immediate concerns and deficiencies noted within first three years of the renewal summary.</p>	<p>Project Priority: 3.00</p> 
<p>WW1242 – Manhole Rehabilitation Phase 1</p> <p>Rehabilitation of degrading sanitary sewer manhole benches, chimney, and cone sections south of Williams Field Road. Project focuses on addressing corrosion-related impacts through the use of inert materials and providing for long-term structural integrity.</p>	<p>Project Priority: 2.84</p> 
<p>WW1244 – Reclaimed - Greenfield Rd Rehab</p> <p>Assessment, repair, and rehabilitation of approximately 19,000 linear feet of 30" reclaimed water line serving south Gilbert. Project will be completed in two phases. Phase 1 includes assessment of the full pipe length and structural relining of the segment under SR202 Freeway. Phase 2 will repair, replace, or rehabilitate those sections that are identified in Phase 1 as needing service.</p>	<p>Project Priority: 2.84</p>

<p>WW1245 – Neely Fire Suppression System Repl</p> <p>Replace the existing fire suppression system at the Neely Water Reclamation Plant.</p>	<p>Project Priority: 3.00</p> 
<p>WW1248 – Manhole Rehabilitation Phase 2</p> <p>Rehabilitation of degrading sanitary sewer manhole benches, chimney, and cone sections on the areas north of SR202. Project focuses on addressing corrosion-related impacts through the use of inert materials and providing for long-term structural integrity. This is Phase 2 of Manhole Rehabilitation.</p>	<p>Project Priority: 2.84</p> 
<p>WW1251 – Layton Lakes/Crossroads Lift Station</p> <p>Repair and replacement of a concrete surfaces, valves, accessways, and gates at both lift stations, including recoating of appropriate surfaces. The Layton Lakes Lift Station is located near Lindsay Road and Queen Creek Boulevard, and the Crossroads Lift Station is near Ray Road and Santan Village Parkway.</p>	<p>Project Priority: 2.00</p> 
<p>WW1252 – Commons Lift Station Improvements</p> <p>Evaluate and develop options to improve site operations at the Commons Lift Station, located near Gilbert Road and Williams Field Road. Work to include pump station efficiencies, pump operation optimization, and force main rehabilitation.</p>	<p>Project Priority: 2.00</p> 



Legend

■ CIP Parks & Recreation Projects



Map Date: 4/22/2022

2023 CAPITAL IMPROVEMENT PROJECTS

Source: Office of Information Technology



PARKS & RECREATION PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Freestone Park Expansion - North	PR0030	25,011	-	-	-	-	-	-	25,011	-
Freestone Skate and Tennis Facility	PR0240	8,803	-	-	-	-	-	-	8,803	-
Gilbert Regional Park Phase 1A & 1B	PR0310	41,240	39,792	1,448	-	-	-	-	-	-
Desert Sky Park Phase 1	PR0320	35,267	35,237	30	-	-	-	-	-	-
Marathon Trail Improvements	PR0330	22,963	-	-	-	-	22,963	-	-	-
Culture and Education Center	PR0370	78,742	-	-	-	-	-	-	78,742	-
Crossroads Park Phase 2	PR0390	11,949	24	-	-	-	-	-	11,925	-
Freestone Recreation Center Pool	PR0420	25,129	-	-	-	-	-	-	25,129	-
Crossroads Park Lake Improvements	PR0530	6,523	-	-	6,523	-	-	-	-	-
Parks and Trails Signs	PR0560	233	133	100	-	-	-	-	-	-
Urban Lakes Renovation	PR0570	20,902	1,372	-	19,530	-	-	-	-	-
Rittenhouse Trail Improvements	PR0580	10,519	-	-	-	-	-	-	10,519	-
Western Powerline Trail Phase 4	PR0620	5,897	485	5,412	-	-	-	-	-	-
McQueen Park Phase 4	PR0630	8,611	-	-	-	-	-	-	8,611	-
Riparian Education Center	PR0710	6,357	-	-	100	6,257	-	-	-	-
Santan Vista Trail Imp Phase 3	PR0850	10,649	4	-	10,645	-	-	-	-	-
Shade Structures	PR0920	548	186	362	-	-	-	-	-	-
Santan Vista Trail Imp Phase 4	PR0970	3,236	-	-	3,236	-	-	-	-	-
Santan Freeway Trail Imp West Leg	PR1010	9,167	-	-	-	-	-	9,167	-	-
Santan Freeway Trail Imp East Leg	PR1020	15,661	-	-	-	-	-	-	15,661	-
Playground Replacements	PR1030	2,987	1,546	660	781	-	-	-	-	-
Water Tower Plaza	PR1040	5,862	43	4,819	1,000	-	-	-	-	-
Riparian Preserve Yurts	PR1070	1,415	-	-	-	-	-	-	1,415	-
Discovery Park Playground Structure	PR1080	2,013	-	-	-	-	-	2,013	-	-
Western Powerline Trail Phase 5	PR1100	2,875	-	-	-	-	-	-	-	2,875
SERL Parking Lot Connection	PR1110	3,570	24	-	3,546	-	-	-	-	-
Western Powerline Trail Overpass	PR1130	2,170	2,096	74	-	-	-	-	-	-
Irrigation System Replacements	PR1160	15,815	-	-	15,815	-	-	-	-	-
Santan Vista Trail Imp Phase 5	PR1210	4,171	-	-	-	-	-	-	4,171	-
Trail Lighting	PR1230	13,189	-	-	-	-	-	13,189	-	-
Cosmo Park Turf Project	PR1240	1,592	-	-	-	-	-	1,592	-	-
Trail Crossings at RR Tracks Study	PR1270	415	-	-	-	-	-	415	-	-
Cactus Yards Parking Lot	PR1290	4,337	-	-	4,337	-	-	-	-	-
Trails Priority Assessment	PR1300	233	55	178	-	-	-	-	-	-
Trail Safety Crossing Improvements	PR1310	360	114	6	240	-	-	-	-	-
Nichols Park at Water Ranch Phase 2	PR1311	33,325	-	-	-	-	-	-	33,325	-
Gilbert Youth Soccer Complex Phase 2	PR1312	32,881	-	-	-	-	-	-	32,881	-
Williams Field Pool Renovation	PR1313	983	355	628	-	-	-	-	-	-
Marathon Trail Crossing at Pecos	PR1314	889	-	-	889	-	-	-	-	-
Marathon Trail Crossing at Higley	PR1315	791	-	-	791	-	-	-	-	-
Heritage Trail Crossing at Guadalupe	PR1316	667	-	667	-	-	-	-	-	-
San Tan Vista Trail Crossing at Pecos	PR1317	585	-	585	-	-	-	-	-	-
Heritage Trail Crossing at Lindsay	PR1318	200	-	200	-	-	-	-	-	-
Marathon Trail at Power and Guadalupe	PR1319	1,839	-	-	1,839	-	-	-	-	-
San Tan Vista Trail Crossing at Ray	PR1320	517	-	517	-	-	-	-	-	-
Gilbert Regional Park Phase 2 and 3	PR1321	164,116	-	-	-	-	-	56,323	107,793	-
Desert Sky Park Phase 2	PR1322	72,628	-	1,000	8,528	63,100	-	-	-	-
Marathon Trail Crossing at Power	PR1323	147	-	147	-	-	-	-	-	-
Queen Creek and Sonoqui Wash Trail	PR1324	147	-	-	147	-	-	-	-	-
Mesquite Aquatic Center Improvements	PR1325	16,829	-	-	-	16,829	-	-	-	-
Freestone Park Pickleball Complex	PR1326	5,910	-	-	5,910	-	-	-	-	-
Queen Creek Wash Crossing at Higley	PR1327	1,085	-	1,085	-	-	-	-	-	-
Western Powerline Trail Water Feature	PR1328	632	-	632	-	-	-	-	-	-
Trail System Repairs	PR1329	501	-	167	167	167	-	-	-	-
Vehicular Shade Structures	PR1330	1,820	-	-	-	-	-	-	1,820	-





PARKS & RECREATION PROJECT SUMMARY


Capital Expenses (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
Cactus Yards Ballfield Improvements	PR1331	2,386	-	-	2,386	-	-	-	-	-
Freestone Rec Gymnasium Expansion	PR1332	14,429	-	-	-	-	14,429	-	-	-
Crossroads Dog Park Improvements	PR1333	4,333	-	-	4,333	-	-	-	-	-
SERL Furniture Replacement	PR1334	408	-	-	-	408	-	-	-	-
Page Park Recreational Improvements	PR1335	4,208	-	-	4,208	-	-	-	-	-
Parks Facility Fiber Connection	PR1336	532	-	532	-	-	-	-	-	-
Parks and Rec Master Plan Update	PR1337	455	-	455	-	-	-	-	-	-
Freestone Park Ballfield Imp	PR1338	14,800	-	-	-	-	14,800	-	-	-
Gilbert Road Multiuse Path	PR1340	218	-	218	-	-	-	-	-	-
Trail Right-of-Way Assessment	PR1341	193	-	193	-	-	-	-	-	-
Regional Park Drive Extension	PR1342	5,640	-	-	846	4,794	-	-	-	-
Perry Pool Renovation	PR1343	926	-	926	-	-	-	-	-	-
Total Capital Expenses		\$ 793,431	\$ 81,466	\$ 21,041	\$ 95,797	\$ 91,555	\$ 52,192	\$ 82,699	\$ 365,806	\$ 2,875


Capital Sources (1,000s)		Total	Prior Years	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Years 6-10	Beyond 10 Yrs
2009 PFMP Bonds		10,268	10,268	-	-	-	-	-	-	-
2001 GO Bonds 02-03		1	1	-	-	-	-	-	-	-
2022 GO Bonds (Transport)		5,706	-	2,187	3,519	-	-	-	-	-
2024 Potential Parks Bonds		278,153	-	-	17,168	60,232	22,874	70,086	107,793	-
2028 Potential Parks Bonds		169,742	-	-	-	-	-	-	169,742	-
Maricopa County		317	317	-	-	-	-	-	-	-
Developer Contribution		89	89	-	-	-	-	-	-	-
Salt River Project		19	19	-	-	-	-	-	-	-
CIP Outside Sources		10,400	715	491	463	317	8,414	-	-	-
CIP O/S Revolving Fund		437	(9,590)	1,808	(463)	8,414	(8,325)	8,593	-	-
General Repl Fund		55,102	484	6,421	40,630	167	7,400	-	-	-
General Fund		47,287	4,616	5,392	19,070	4,969	7,400	4,020	1,820	-
Water Fund		876	-	-	-	876	-	-	-	-
Wastewater Fund		976	-	-	-	976	-	-	-	-
Park SDF		55,985	20,203	4,742	11,764	932	-	-	18,344	-
Future Growth Funding		93,826	-	-	-	8,415	14,429	-	68,107	2,875
Park SDF - Prior to 2012		35,835	35,835	-	-	-	-	-	-	-
Private Fund		6,357	-	-	100	6,257	-	-	-	-
Investment Income		8	8	-	-	-	-	-	-	-
Miscellaneous		22,047	18,501	-	3,546	-	-	-	-	-
Total Sources		\$ 793,431	\$ 81,466	\$ 21,041	\$ 95,797	\$ 91,555	\$ 52,192	\$ 82,699	\$ 365,806	\$ 2,875


Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact				4	17	34	46	78	-	
Total Revenue				-	-	-	-	-	-	
Net Additional Cost				\$ 4	\$ 17	\$ 34	\$ 46	\$ 78	\$ -	

<p>PR0310 – Gilbert Regional Park Phase 1A & 1B</p> <p>The 272-acre park will be designed to serve two purposes: flood control and storm water retention, as well as park and recreation amenities. Situated along the East Maricopa Floodway (Superstition-Santan Corridor and Marathon Trail), the park will be a destination facility for a variety of recreation pursuits for a regional population. Project components include, property acquisition, field needs assessment, conceptual design, conceptual plan agreement, and construction. Currently the park is estimated to be completed in three phases.</p>	<p>Project Priority: 3.00</p>
<p>PR0320 – Desert Sky Park Phase 1</p> <p>Joint effort with the Flood Control District of Maricopa County (FCDMC) and Gilbert on 165 acres. The basin will be designed to serve two purposes: flood control and storm water retention, as well as park and recreation amenities. Park and Recreation amenity development includes 18 acres for high intensity, 115 acres for medium intensity, and 32 acres for low intensity uses. Includes reclaimed water line and reclaimed water recovery for peak irrigation demands. Project may involve partnership opportunities for the development of the site.</p>	<p>Project Priority: 3.00</p>
<p>PR0560 – Parks and Trails Signs</p> <p>Develop sign designs and themes for trail signage to include informational and directional signage. Parks signs are to replace worn and outdated rules/regulations signage.</p>	<p>Project Priority: 3.00</p>
<p>PR0620 – Powerline Trail Phase 4 – Val Vista to Greenfield</p> <p>Multi-use trail improvements along the Western Canal/Powerline corridor from ½ mile east of Val Vista Road to Greenfield Road.</p>	<p>Project Priority: 1.61</p>
<p>PR0920 – Shade Structures</p> <p>Installation of shade structures over playground equipment and other park amenities such as sports fields, picnic areas, and bleachers in various parks.</p>	<p>Project Priority: 3.00</p>
<p>PR1030 – Playground Replacements</p> <p>Replace play structures in the following and locations: Page Park, Village Park West, McQueen Ballfield North, Freestone Soccer Fields, Circle G South, Circle G North, Sunview, Freestone Recreation Center, McQueen Park Activity Center West, McQueen Park Activity Center East, Discovery, Sonora Town, McQueen Ballfield South, and Cosmo.</p>	<p>Project Priority: 2.83</p> 
<p>PR1040 – Water Tower Plaza – Repairs and Upgrades</p> <p>Upgrade and replace the splash pad operating system to include piping, nozzle replacements, and electrical system upgrades.</p>	<p>Project Priority: 1.92</p> 
<p>PR1130 – Western Powerline Trail Overpass – UPRR Pedestrian Crossing</p> <p>Construct a grade separated pedestrian crossing over the Union Pacific Railroad (UPRR) at the intersection of the Western Powerline Trail (WPT) approximately ½ mile west of Gilbert Road. Included in the project is the completion of trail improvements approximately ⅛ mile on either side of the crossing location.</p>	<p>Project Priority: 3.00</p>

<p>PR1300 – Trails Priority Assessment</p> <p>Assessment and prioritization of the needs of all the trail components as projected in the 2014 Parks, Recreation and Trails Master Plan.</p>	<p>Project Priority: 3.00</p>
<p>PR1310 – Trail Safety Crossing Improvements</p> <p>Assess all of the existing trail crossings and determine the appropriate safe crossing infrastructure that will be the most effective in each location. Recent data collection efforts will help with the prioritization of where safety improvements are needed most based on analysis of trail user counts, traffic volume counts, crash data, and site constraints.</p>	<p>Project Priority: 3.00</p>
<p>PR1313 – Williams Field Pool Renovation</p> <p>Design and construction to renovate Williams Field High School built in 2008. This project's scope includes repairs of the pool's surface, decking, tiles, plumbing, waterlines, drains, and other necessary repairs. The scope will include modifications to accommodate VGBA and ADA requirements.</p>	<p>Project Priority: 1.84</p> 
<p>PR1316 – Heritage Trail Crossing at Guadalupe</p> <p>Design and construction of a trail crossing at the Heritage Trail and Guadalupe Road. Improvements may include signs and markings, sidewalk, and driveway work. Also, includes the installation of a Pedestrian Pole Mounted Beacon at each approach.</p>	<p>Project Priority: 2.28</p>
<p>PR1317 – San Tan Vista Trail Crossing at Pecos</p> <p>Design and construction of the San Tan Vista Trail crossing at Pecos by providing an enhanced path to the signal and signage directing users to the signal.</p>	<p>Project Priority: 2.28</p>
<p>PR1318 – Heritage Trail Crossing at Lindsay</p> <p>Design and construction of safety improvements at the Heritage Trail crossing at Lindsay Road. Improvements may include signs and markings, driveways, raised median, and sidewalk improvements.</p>	<p>Project Priority: 2.28</p>
<p>PR1320 – San Tan Vista Trail Crossing at Ray</p> <p>Design and construction of trail Improvements at the San Tan Vista Trail and Ray Road Crossing. The improvements may include signs and markings, driveways, sidewalks, and the installation of a Pedestrian Hybrid Beacon.</p>	<p>Project Priority: 2.28</p>
<p>PR1322 – Desert Sky Park Phase 2</p> <p>Joint effort with the Flood Control District of Maricopa County (FCDMC) and Gilbert on 165 acres. The basin will be designed to serve two purposes: flood control and storm water retention, as well as park and recreation amenities. Park and Recreation amenity development includes 18 acres for high intensity, 115 acres for medium intensity, and 32 acres for low intensity uses. Includes reclaimed water line and reclaimed water recovery for peak irrigation demands. Project may involve partnership opportunities for the development of the site. This project will focus on the build-out of the future phase(s) of Desert Sky Park.</p>	<p>Project Priority: 2.55</p>

<p>PR1323 – Marathon Trail Crossing at Power – Power and Queen Creek Wash</p> <p>Assessment to evaluate the best alternative for the crossing at Power Road for completion of a grade-separated or signalized crossing of Power Road for the Queen Creek Wash Trail/Maricopa Trail.</p>	<p>Project Priority: 1.61</p>
<p>PR1323 – Queen Creek Wash Crossing at Higley – Higley and Gilbert Regional Park</p> <p>Design and construction of a grade-separated multi-use path crossing from Higley Road to Gilbert Regional Park.</p>	<p>Project Priority: 2.65</p>
<p>PR1328 – Western Powerline Trail Water Feature – Heritage District</p> <p>Design and Construction of improvements to existing water features and hardscapes along the Western Powerline Trail at Gilbert Road in the Heritage District.</p>	<p>Project Priority: 3.00</p>
<p>PR1329 – Trail System Repairs</p> <p>Repair and/or replace concrete multi-use pathways throughout Gilbert. Locations will be the Eastern Canal between Warner Road and Guadalupe Road, the Western Power Line Trail between Gilbert Road ½ mile east of Val Vista, and the Consolidated Canal between Warner Road and Guadalupe Road.</p>	<p>Project Priority: 2.67</p> 
<p>PR1336 – Parks Facility Fiber Connection</p> <p>Design and construction of network connections to Park facilities in accordance with the Town's Fiber Optic Implementation Plan completed in 2020. Parks facilities to include: McQueen Activity Center, Heritage Center, Community Center, and Cactus Yards.</p>	<p>Project Priority: 3.00</p>
<p>PR1337 – Parks and Rec Master Plan Update</p> <p>Update of Parks and Recreation's 2013 Master Plan to maintain the Parks Department national accreditation. This Master Plan will also include an update of the fields needs assessment.</p>	<p>Project Priority: 3.00</p>
<p>PR1340 – Gilbert Road Multiuse Path – Elliot to Warner</p> <p>Assessment for a multi-use path and buffered bike lane along Gilbert Road from Elliot to Warner Road.</p>	<p>Project Priority: 3.00</p>
<p>PR1341 – Trail Right-of-Way Assessment</p> <p>Assessment and inventory of rights-of-way for all trails and paths within the Town of Gilbert. Work will include determination of existing and required land rights, agreements and rights-of-way for legal access to the trail and multi-use path system. Assessment will include costs and an implementation plan that provides methods to acquire the proper and legal access to the trail and multi-use path system.</p>	<p>Project Priority: 3.00</p>

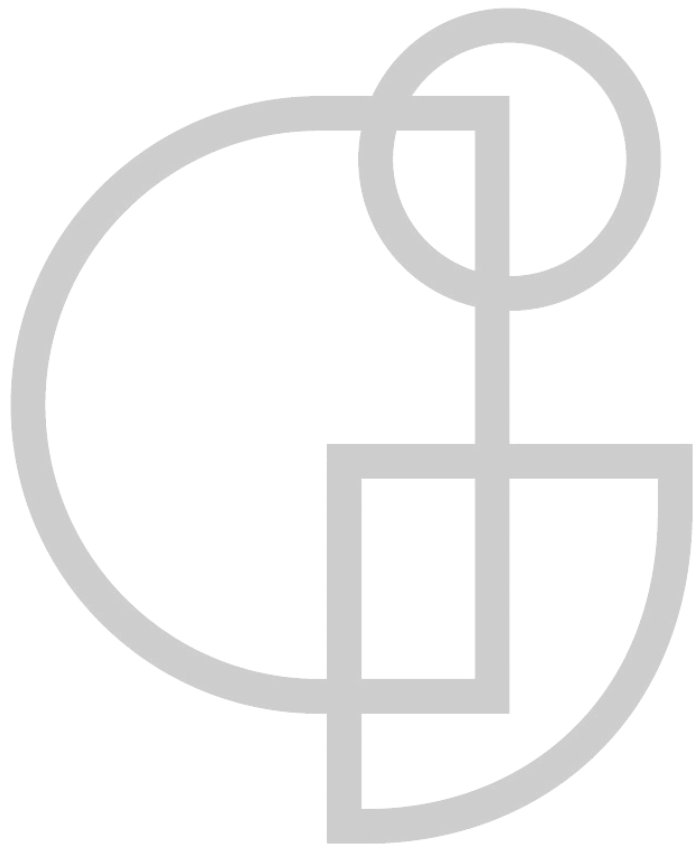
<p>PR1343 – Perry Pool Renovation</p>	<p>Project Priority: 2.67</p>
<p>Design and construction to renovate Perry High School pool built in 2008. This project's scope includes repairs of the pool's surface, decking, tiles, plumbing, waterlines, drains, and other necessary repairs. The scope will include modifications to accommodate Virginia Graeme Baker Pool and Spa Safety Act (VGBA) and ADA requirements.</p>	

Debt Service

Debt Service



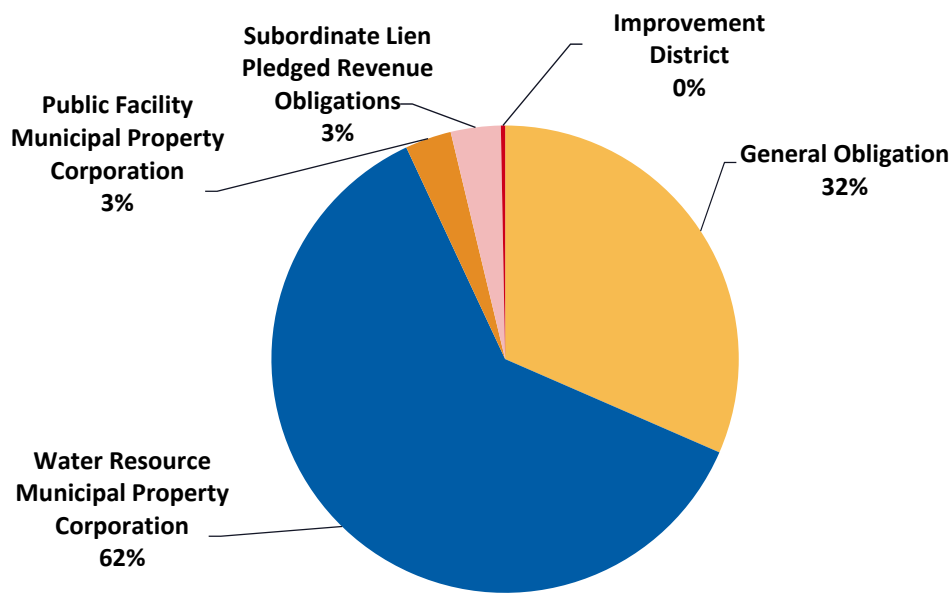
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Gilbert issues debt to finance capital project construction. This section of the budget document provides summary information regarding the type of debt issued, the amount of debt outstanding, the legal limit for general obligation debt, the purpose for that debt, and future debt payment requirements.

The following table indicates what percentage each type of bond represents of the total outstanding debt for Gilbert as of July 1, 2022:

TYPE OF BOND	PRINCIPAL AMOUNT OUTSTANDING
General Obligation	\$ 298,465,000
Water Resource Municipal Property Corporation	582,020,000
Public Facility Municipal Property Corporation	30,365,000
Subordinate Lien Pledged Revenue Obligations	32,640,000
Improvement District	2,840,000
Total Bonds Outstanding	\$ 946,330,000



Bond Ratings	Moody's	Standard & Poor's	Fitch Ratings
General Obligation Bonds	Aaa	AAA	AAA
Water Resources Municipal Property Corporation	N/R	AAA	AAA
Public Facilities Municipal Property Corporation	Aa1	AAA	AAA
Subordinate Lien Pledge Revenue Obligations	Aa1	AAA	AAA
Improvement District Bonds	Aa1	AA-	N/R

Description of Bond Types

General Obligation (G.O.) Bonds are backed by the full faith and credit of the issuing municipality. The bonds are secured by the property tax of the Town and are limited in capacity based on Gilbert’s secondary assessed valuation as determined by the Maricopa County Assessor. The following table illustrates the changes in secondary assessed valuation over the past ten years and the amount of property tax levied to repay debt.

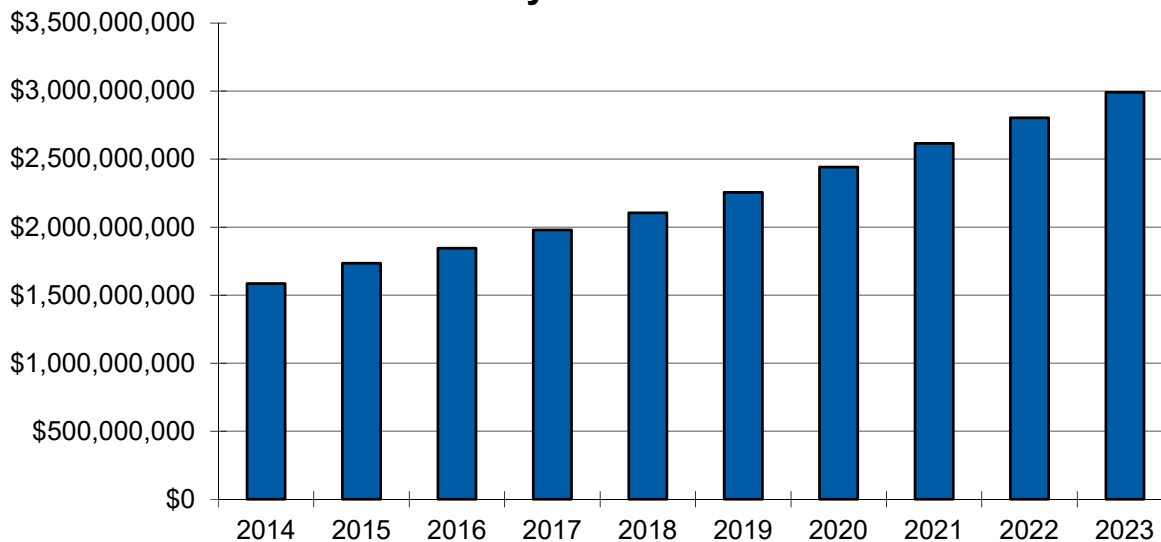
Year	Net Assessed Limited Property Valuation*	Percent Change	Property Tax Levy
2013/2014	\$1,585,463,663	-4.88%	\$18,440,000
2014/2015	1,734,283,157	9.39%	19,500,000
2015/2016	1,845,325,449	6.40%	19,500,000
2016/2017	1,979,359,269	7.26%	21,000,000
2017/2018	2,105,762,268	6.39%	21,650,000
2018/2019	2,256,162,227	7.14%	22,300,000
2019/2020	2,442,085,046	8.24%	24,150,000
2020/2021	2,615,110,788	7.09%	25,880,000
2021/2022	2,804,383,179	7.24%	27,750,000
2022/2023	2,990,879,633	6.65%	29,600,000

*Note: Beginning in 2015, the Maricopa County Assessor no longer distinguishes between primary and secondary assessed value. Valuations after 2015 are reported with the Net Assessed Limited Property Valuation.

Gilbert has been able to manage debt strategically and has been able to keep the same property tax rate for 12 years from FY 2003 through FY 2014 at \$1.15 per \$100 in secondary assessed valuation. Since FY 2015, Gilbert decreased the secondary property tax rate from approx. \$1.06 in FY 2015 to \$0.99 in FY 2019. The rate has remained level at \$0.99 since FY 2019.

Assessed value for Property Tax purposes lags market by nearly two years.

Secondary Assessed Value



The Arizona Constitution and State Statute limits Gilbert’s bonded debt capacity to certain percentages of Gilbert’s secondary assessed valuation by the type of project to be constructed.

There is a limit of 20% of secondary assessed valuation for projects involving streets, water, sewer, artificial lighting, parks, open space, and recreational facility improvements.

There is a limit of 6% of secondary assessed valuation for any other general-purpose project. Voter authorization is required before General Obligation Bonds can be issued. The following table outlines the remaining authorization for each voter approved election:

<u>Election Date</u>	<u>Purpose</u>	<u>Authorized</u>	<u>Issued</u>	<u>Remaining 20%</u>
Nov 2001	WW/Street/Park/Storm/PS	\$ 57,481,000	\$ 45,722,000	\$11,759,000
May 2003	Streets	\$ 80,000,000	\$ 80,000,000	\$ -
Mar 2006	Streets/Parks	\$ 85,000,000	\$ 85,000,000	\$ -
Nov 2007	Streets	\$174,000,000	\$ 173,993,080	*** \$ -
Nov 2018	Public Safety	\$ 65,350,000	\$ 65,340,778	*** \$ -
Nov 2021	Streets/Transportation	\$515,000,000	\$ 201,394,600	\$313,605,400

*** Remaining authorization is a de minimis amount

The information below shows the legal bonding limit for General Obligation bonds as of July 1, 2022.

Debt Capacity with Bond Premiums Included

6% Limitation

FY 2022 NFC - Assessed Valuation	\$ 4,101,111,156
Allowable 6% Debt	246,066,669
Less: 6% Debt Outstanding	-

Unused 6% Debt Capacity \$ 246,066,669

20% Limitation

FY 2022 NFC - Assessed Valuation	\$ 4,101,111,156
Allowable 20% Debt	820,222,231
Less: 20% Debt Outstanding	(298,465,000)
Less: Unamortized 2017 Premium Counted Against Capacity	(3,634,843)
Less: Unamortized 2020 Premium Counted Against Capacity	(4,015,062)
Less: Unamortized 2022 Premium Counted Against Capacity	(12,484,600)

Unused 20% Debt Capacity \$ 514,107,327

The following table provides the detail for the FY 2023 general obligation debt budget. Revenue is provided from the secondary property tax levy.

Issue Name	Debt Issued	Debt Outstanding	Tax Supported Debt Payments
GO Series 2017 Revenue and Refunding	\$121,670,000	\$42,430,000	\$1,690,000
GO Series 2020 Refunding	\$15,020,000	\$15,020,000	\$15,625,000
GO Series 2020 Revenue	\$61,730,000	\$52,105	\$5,080,000
GO Series 2022 Revenue	\$188,910,000	\$188,910,000	\$7,205,000
Total General Obligation	\$387,330,000	\$246,412,105	\$29,600,000

The last General Obligation Bond sale occurred in April 2022. The 2022 issue used the November 2021 authorization. That issue received a AAA bond rating from Moody's and S&P. This is the highest rating possible. Because of the strength of our bonds and the higher demand it allowed us to reprice

significant portions of our issuance, reducing costs about \$800,000 lower than what was originally forecasted. This is evidence of the Town's emphasis on responsible financial stewardship, as well a reflection of a great community.

The adopted tax levy for FY 2022-23 is \$29.6m (\$.9897 tax rate).

Street and Highway User Revenue (HURF) Bonds are special revenue bonds issued specifically for the purpose of constructing street and highway projects. The bonds are secured by gas tax revenues collected by the State and distributed to municipalities throughout the State. The distribution of revenues is based on a formula of population and gas sales within the county of origin. These bonds are limited by the amount of HURF revenue received from the State. By state statute, the annual total debt service must not exceed one-half of the annual HURF revenues received.

Gilbert made the last payment on the outstanding HURF bonds in FY 2019 and does not anticipate issuing additional debt of this type.

Water and Wastewater Revenue Bonds are issued to finance construction of water and wastewater facilities. The debt is repaid through user fees. The voters must approve the bonds. The amount of debt issued is limited by the revenue source to repay the debt. The wastewater portion of these bonds was paid off early to avoid additional interest charges, so there is no outstanding water or wastewater revenue bond debt.

Water Resources and Public Facilities Municipal Property Corporation Bonds are issued by non-profit corporations created by Gilbert as a financing mechanism for the purpose of funding the construction or acquisition of capital improvement projects. The Municipal Property Corporation is governed by a board of directors consisting of citizens from the community appointed by the Council. These bonds may be issued without voter approval. Water Resources issues are split into two funds based on the revenue source for debt repayment.

In May 2022, Gilbert issued debt for the North Water Treatment Plant and other water projects.

Subordinate Lien Pledged Revenue Obligations are payable only from a junior and subordinate pledge of revenues generated by the Town of Gilbert from Excise Taxes and State Shared Revenues. Payments on obligations are not a direct obligation of the Town and may not be paid by revenues from *ad valorem* property taxes. These bonds may be issued without voter approval.

Gilbert currently has one Subordinate Lien obligation which is paid using revenues from leases and General Fund revenues.

Improvement District Bonds are generally issued to repay debt used to finance construction in a designated area within Gilbert. The property owners must agree to be assessed for the repayment of the costs of constructing improvements that benefit the owners' property. Gilbert is ultimately responsible for the repayment of the debt if the property owner does not pay.

The following table indicates the principal amount of debt paid annually by type of debt:

Fiscal Year	General Obligation	MPC Public Facilities	MPC Water Resources	Subordinate Lien	Improvement District
2023	\$20,330,000	\$5,500,000	\$8,780,000	\$850,000	\$350,000
2024	20,005,000	5,770,000	20,155,000	895,000	370,000
2025	22,630,000	6,055,000	21,170,000	935,000	390,000
2026	25,440,000	6,360,000	22,260,000	985,000	405,000
2027	10,470,000	6,680,000	23,305,000	1,035,000	425,000
2028	10,980,000	-	24,485,000	1,085,000	440,000
2029	11,455,000	-	25,510,000	1,140,000	460,000
2030	11,950,000	-	26,625,000	1,195,000	-
2031	12,535,000	-	26,645,000	1,235,000	-
2032	13,155,000	-	23,575,000	1,275,000	-
2033	13,795,000	-	24,750,000	1,320,000	-
2034	14,350,000	-	25,985,000	1,365,000	-
2035	14,925,000	-	27,285,000	1,415,000	-
2036	15,460,000	-	28,645,000	1,470,000	-
2037	15,950,000	-	26,480,000	1,525,000	-
2038	16,430,000	-	27,765,000	1,580,000	-
2039	16,930,000	-	29,110,000	1,640,000	-
2040	10,175,000	-	30,445,000	1,695,000	-
2041	10,555,000	-	31,690,000	1,810,000	-
2042	10,945,000	-	32,985,000	1,900,000	-
2043	-	-	34,330,000	1,995,000	-
2044	-	-	7,380,000	2,095,000	-
2045	-	-	7,685,000	2,200,000	-
2046	-	-	7,995,000	-	-
2047	-	-	8,320,000	-	-
2048	-	-	8,660,000	-	-
	\$298,465,000	\$30,365,000	\$582,020,000	\$32,640,000	\$2,840,000

The following table indicates the total interest payments per year by type of debt:

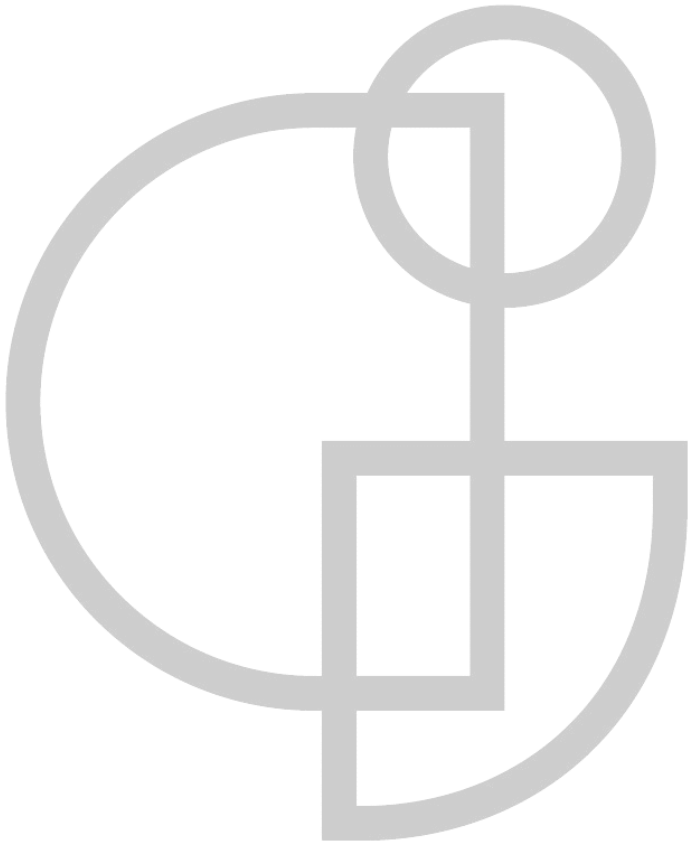
Fiscal Year	General Obligation	MPC Public Facilities	MPC Water Resources	Subordinate Lien	Improvement District
2023	\$9,263,175	\$1,508,250	\$17,453,053	\$1,408,706	\$135,965
2024	11,100,950	1,243,250	25,765,088	1,366,206	117,595
2025	10,011,675	954,750	24,743,338	1,321,456	98,203
2026	8,832,600	652,000	23,670,088	1,274,706	77,918
2027	7,958,350	334,000	22,616,013	1,225,456	56,743
2028	7,446,600	-	21,434,513	1,173,706	34,680
2029	6,970,000	-	20,416,575	1,119,456	11,730
2030	6,471,950	-	19,289,250	1,062,456	-
2031	5,887,300	-	18,004,250	1,023,619	-
2032	5,273,750	-	16,633,725	981,938	-
2033	4,629,725	-	15,458,100	937,313	-
2034	4,076,325	-	14,223,425	891,113	-
2035	3,498,350	-	12,926,825	843,338	-
2036	2,965,438	-	11,565,025	786,738	-
2037	2,482,391	-	10,135,150	733,450	-
2038	2,000,600	-	8,854,125	678,169	-
2039	1,497,819	-	7,507,350	620,894	-
2040	963,797	-	6,170,700	561,444	-
2041	588,066	-	4,928,000	500,000	-
2042	198,378	-	3,634,500	409,500	-
2043	-	-	2,288,200	314,500	-
2044	-	-	1,454,000	214,750	-
2045	-	-	1,152,700	110,000	-
2046	-	-	839,100	-	-
2047	-	-	512,800	-	-
2048	-	-	173,200	-	-
	\$102,117,238	\$4,692,250	\$311,849,091	\$19,558,913	\$532,833

PERSONNEL BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00

EXPENSES BY ACTIVITY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
General Obligation	40,596,226	25,887,038	27,198,340	27,198,340	29,600,540
Improvement Districts	625,658	733,623	4,223,350	622,300	3,786,410
MPC - Public Facilities	15,656,300	16,816,275	7,016,190	7,132,070	7,018,290
MPC - Water System	9,809,313	9,819,813	10,034,070	9,811,570	22,535,820
MPC - Wastewater System	3,621,250	3,620,500	3,628,250	3,628,250	3,627,000
Revenue Obligations	2,263,956	2,258,956	2,264,210	2,264,210	2,263,710
Total Expenses	\$ 72,572,703	\$ 59,136,205	\$ 54,364,410	\$ 50,656,740	\$ 68,831,770

EXPENSES BY CATEGORY	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Personnel	-	-	-	-	-
Supplies & Contractual	72,572,703	59,136,205	54,364,410	50,656,740	68,831,770
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 72,572,703	\$ 59,136,205	\$ 54,364,410	\$ 50,656,740	\$ 68,831,770

OPERATING RESULTS	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Total Revenues	24,972,353	26,627,202	32,048,350	28,407,300	33,386,410
Transfers In	31,338,878	32,512,207	28,220,220	28,336,100	42,444,820
Total Sources	\$ 56,311,231	\$ 59,139,409	\$ 60,268,570	\$ 56,743,400	\$ 75,831,230
Total Expenses	72,572,703	59,136,205	54,364,410	50,656,740	68,831,770
Transfers Out	-	-	-	-	-
Total Uses	\$ 72,572,703	\$ 59,136,205	\$ 54,364,410	\$ 50,656,740	\$ 68,831,770
Net Operating Result	\$(16,261,472)	\$ 3,204	\$ 5,904,160	\$ 6,086,660	\$ 6,999,460

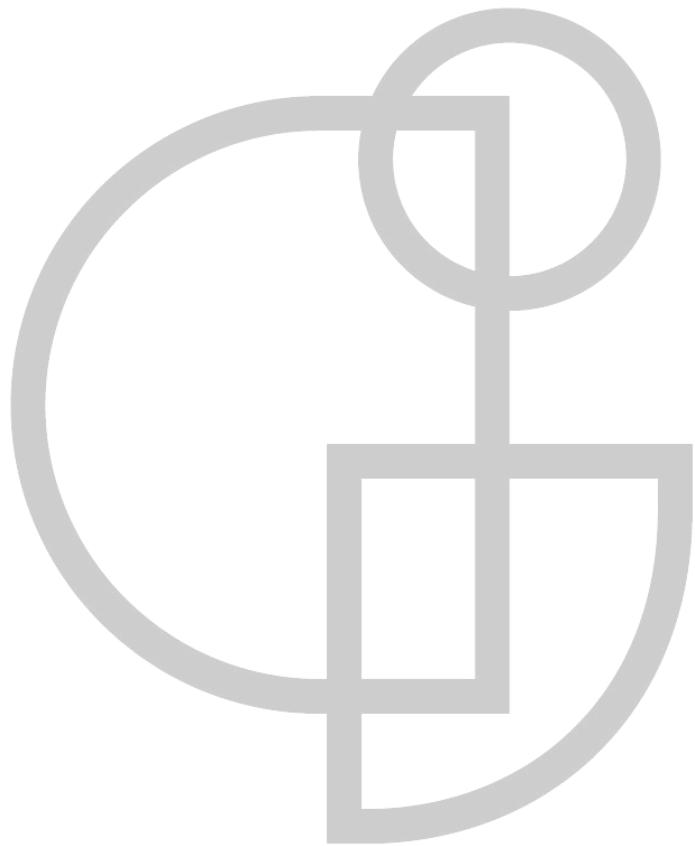


Appendix

Personnel Detail
Capital Outlay
Transfer Detail and Summary
Schedules A-G
Glossary/Acronyms



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	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
GENERAL FUND					
Mayor and Council					
Mayor's Aide	1.00	1.00	1.00	1.00	1.00
Council Aide	1.00	1.00	1.00	1.00	1.00
Total Mayor and Council	2.00	2.00	2.00	2.00	2.00
Manager					
Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager	3.00	3.00	3.00	3.00	3.00
Chief Performance Officer	0.00	0.00	0.00	1.00	1.00
Chief Innovation Officer	1.00	0.00	0.00	0.00	0.00
Community Resources Program Supervisor	0.35	0.35	0.35	0.00	0.00
Assistant to Town Manager	1.00	2.00	2.00	1.00	1.00
Lead Data Analyst	0.00	0.00	0.00	0.00	1.00
Volunteer and Community Resource Manager	0.00	1.00	1.00	0.00	0.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Intern	0.00	0.00	0.00	0.00	0.50
Total Manager	7.35	8.35	8.35	7.00	8.50
Community Resources					
Community Resources Program Supervisor	0.00	0.00	0.00	0.35	0.35
Volunteer and Community Resource Manager	0.00	0.00	0.00	1.00	1.00
Total Community Resources	0.00	0.00	0.00	1.35	1.35
Emergency Operations					
Emergency Management Coordinator	1.00	1.00	1.00	1.00	1.00
Health and Safety Analyst	1.00	1.00	1.00	0.00	0.00
Safety Manager	0.00	0.00	1.00	0.00	0.00
Total Emergency Operations	2.00	2.00	3.00	1.00	1.00
Safety					
Town Safety Coordinator	0.00	0.00	0.00	1.00	1.00
Safety Manager	0.00	0.00	0.00	1.00	1.00
Total Safety	0.00	0.00	0.00	2.00	2.00
Digital Government					
Digital Communications Strategist	3.00	3.00	3.00	3.00	3.00
Chief Digital Officer	1.00	1.00	1.00	1.00	1.00
Digital Media & Marketing Deputy Director	1.00	1.00	1.00	1.00	1.00
Digital Media and Marketing Officer	2.00	2.00	2.00	2.00	2.00
Digital Media and Marketing Officer Senior	1.00	1.00	1.00	1.00	1.00
Data Content Strategist	1.00	1.00	1.00	1.00	1.00
Digital Engagement Coordinator	1.00	1.00	1.00	1.00	1.00
Digital Journalist	2.00	2.00	2.00	2.00	2.00
Multi-Media Analyst	1.00	1.00	1.00	1.00	1.00
Data and Technology Analyst	1.00	1.00	1.00	1.00	1.00
Total Digital Government	14.00	14.00	14.00	14.00	14.00
Intergovernmental					
Intergovernmental Relations Manager	1.00	1.00	1.00	1.00	1.00
Intergovernmental Affairs Director	1.00	1.00	1.00	1.00	1.00
Total Intergovernmental	2.00	2.00	2.00	2.00	2.00

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Budget FY 2023</u>
Economic Development					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
Economic Development Deputy Director	1.00	1.00	1.00	1.00	1.00
Redevelopment Program Manager	1.00	1.00	1.00	1.00	1.00
Business Attraction Administrator	1.00	0.00	0.00	0.00	0.00
Data Scientist	1.00	1.00	1.00	1.00	1.00
Tourism Administrator	0.00	1.00	1.00	1.00	1.00
Redevelopment Specialist	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Economic Development Project Manager	2.00	2.00	2.00	2.00	2.00
Total Economic Development	8.00	9.00	9.00	9.00	9.00
Information Technology:					
Information Technology Administration					
IT Project Manager	0.00	2.00	2.00	1.00	1.00
IT Project Supervisor	0.00	0.00	0.00	1.00	1.00
IT Trainer	0.00	1.00	1.00	1.00	1.00
Chief Technology Officer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Deputy Chief Technology Officer	0.00	1.00	1.00	1.00	1.00
Total Information Technology Administration	2.00	6.00	6.00	6.00	6.00
Applications Support					
IT Applications Manager	2.00	2.00	2.00	2.00	2.00
IT Application Supervisor	0.00	0.00	0.00	0.00	1.00
Project Manager	1.00	0.00	0.00	0.00	0.00
Data Architect	1.00	1.00	1.00	1.00	1.00
Chief Information Security Officer	1.00	0.00	0.00	0.00	0.00
Applications Analyst	9.00	10.00	10.00	10.00	10.00
Database Administrator	2.00	1.00	1.00	1.00	1.00
Total Applications Support	16.00	14.00	14.00	14.00	15.00
Desktop Support					
IT Desktop Manager	1.00	1.00	1.00	1.00	1.00
Desktop Support	9.00	9.00	9.00	9.00	9.00
Audio/Visual Technician	0.00	1.00	1.00	1.00	2.00
IT Intern	0.00	0.50	0.50	0.50	0.50
Total Desktop Support	10.00	11.50	11.50	11.50	12.50
Infrastructure					
Deputy Director/Infrastructure Manager	1.00	0.00	0.00	0.00	0.00
IT Infrastructure Manager	0.00	1.00	1.00	1.00	1.00
Systems Engineer	4.00	4.00	4.00	3.00	3.00
Telecom Engineer	1.00	1.00	1.00	1.00	2.00
Communications Engineer	1.00	1.00	1.00	1.00	1.00
Network Engineer	2.00	2.00	2.00	3.00	3.00
Communication Engineering Technician	1.00	1.00	1.00	1.00	1.00
Audio/Visual Technician	1.00	0.00	0.00	0.00	0.00
Total Infrastructure	11.00	10.00	10.00	10.00	11.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
GIS Operations and Support					
GIS Supervisor	1.00	1.00	1.00	1.00	1.00
GIS Administrator	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00
GIS Technician	4.00	4.00	4.00	4.00	4.00
IT Intern	0.00	0.50	0.50	0.50	0.50
Addressing Technician	1.00	1.00	1.00	1.00	1.00
Total GIS Operations and Support	8.00	8.50	8.50	8.50	8.50
IT Security					
Chief Information Security Officer	0.00	1.00	1.00	1.00	1.00
IT Security Analyst	0.00	1.00	1.00	1.00	1.00
Total IT Security	0.00	2.00	2.00	2.00	2.00
Total Information Technology	47.00	52.00	52.00	52.00	55.00
Human Resources:					
HR Administration					
Chief People Officer	1.00	1.00	1.00	1.00	1.00
Deputy Chief People Officer	1.00	1.00	1.00	1.00	1.00
Benefits Analyst Workers Comp	1.00	1.00	1.00	0.00	0.00
Total Rewards Manager	0.00	0.00	1.00	1.00	1.00
Total Rewards Analyst	1.00	1.00	1.00	1.00	1.00
Human Resource Analyst	1.00	1.00	1.00	1.00	1.00
Benefits Analyst Senior	1.00	1.00	1.00	1.00	1.00
Human Resource Business Partner	4.00	4.00	4.00	4.00	5.00
Lean Innovator	1.00	1.00	1.00	1.00	1.00
Human Resource Solution Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	2.00	2.00	2.00	2.00	2.00
STEM Intern	0.00	0.00	0.00	0.00	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Receptionist	0.00	1.00	1.00	1.00	1.00
People Data Strategist	1.00	1.00	1.00	1.00	1.00
Total HR Administration	16.00	17.00	18.00	17.00	18.50
Learning and Development					
Organizational Development Manager	1.00	1.00	1.00	1.00	1.00
Learning and Development Consultant	2.00	2.00	2.00	2.00	2.00
Human Resources Specialist	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Total Learning and Development	4.00	4.00	4.00	4.00	4.00
Total Human Resources	20.00	21.00	22.00	21.00	22.50
Management and Budget					
Management and Budget Director	1.00	1.00	1.00	1.00	1.00
Management and Budget Analyst	4.00	4.00	4.00	4.00	4.00
Management and Budget Specialist	1.00	1.00	1.00	1.00	1.00
Total Management and Budget	6.00	6.00	6.00	6.00	6.00

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Budget FY 2023</u>
Town Clerk					
Town Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Records Management Specialist	0.00	1.00	1.00	1.00	1.00
Town Clerk Specialist	2.00	2.00	2.00	2.00	3.00
Total Town Clerk	5.00	6.00	6.00	6.00	7.00
Legal Services:					
General Counsel					
Town Attorney	1.00	1.00	1.00	1.00	1.00
Deputy Town Attorney	1.00	1.00	1.00	1.00	1.00
Assistant Town Attorney	3.00	3.00	3.00	3.00	3.00
Legal Intern	0.00	0.00	0.00	0.00	0.25
Assistant Risk Manager	1.00	1.00	1.00	1.00	0.00
Paralegal	1.00	1.00	1.00	1.00	2.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00
Total General Counsel	8.00	8.00	8.00	8.00	8.25
Prosecutor					
Town Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant Town Prosecutor	7.00	7.00	7.00	7.00	7.00
Legal Secretary	10.00	10.00	10.00	10.00	11.00
Prosecutor Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Victim Advocate	2.00	2.00	2.00	2.00	2.00
Paralegal	2.00	2.00	2.00	2.00	3.00
Total Prosecutor	23.00	23.00	23.00	23.00	25.00
Total Legal Services	31.00	31.00	31.00	31.00	33.25
Finance & Management Services:					
Administration					
Finance & Management Services Director	1.00	1.00	1.00	1.00	1.00
Total Management Services Administration	1.00	1.00	1.00	1.00	1.00
Accounting					
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Assistant Accounting Manager	1.00	1.00	1.00	0.00	0.00
Accounting Supervisor	1.00	1.00	1.00	2.00	2.00
Accounting Analyst	1.00	1.00	1.00	1.00	1.00
Accountant	3.00	3.00	3.00	3.00	3.00
Accounts Payable Technician	2.00	3.00	3.00	3.00	3.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	3.00	3.00	3.00	3.00	3.00
Total Accounting	13.00	14.00	14.00	14.00	14.00
Purchasing					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Contract Analyst	4.00	4.00	4.00	4.00	4.00
Inventory Services Specialist	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Total Purchasing	7.00	7.00	7.00	7.00	7.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Tax Compliance					
Tax Compliance Specialist	1.00	1.00	1.00	0.00	0.00
Tax Compliance Analyst	1.50	1.50	1.50	1.00	1.00
Tax Compliance Manager	1.00	1.00	1.00	1.00	1.00
Tax Compliance Auditor	2.00	3.00	3.00	2.50	3.00
Assistant Tax Compliance Manager	0.00	0.00	0.00	1.00	1.00
Business Compliance Analyst	0.00	0.00	0.00	1.00	1.00
Total Tax Compliance	5.50	6.50	6.50	6.50	7.00
Total Finance & Management Services	26.50	28.50	28.50	28.50	29.00
Municipal Court					
Presiding Judge	1.00	1.00	1.00	1.00	1.00
Municipal Judge	3.00	3.00	3.00	3.00	3.00
Commissioner	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	2.00	2.00	2.00	2.00	2.00
Deputy Court Administrator	1.00	1.00	1.00	1.00	1.00
Court Services Clerk	17.00	17.00	17.00	17.00	17.00
Court Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00
Security Officer	4.00	4.00	4.00	4.00	4.00
Court Interpreter	0.75	0.75	0.75	0.75	0.75
Pro Tem Judge	0.17	0.32	0.32	0.32	0.32
Total Municipal Court	31.92	32.07	32.07	32.07	32.07
Development Services:					
Development Services Administration					
Development Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Development Services Administration	2.00	2.00	2.00	2.00	2.00
Permits and Licensing					
Customer Service Professional	5.52	5.52	5.52	5.52	5.52
Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Receptionist	0.50	0.50	0.50	0.50	0.50
Total Permits and Licensing	7.52	7.52	7.52	7.52	7.52
Plan Review and Inspection Administration					
Plan Review and Inspection Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection Admin	2.00	2.00	2.00	2.00	2.00
Plan Review and Inspection - Building					
Building & Fire Inspection Supervisor	0.75	0.75	0.75	0.75	0.75
Building Inspector	9.00	9.00	9.00	9.00	9.00
Plan Review Supervisor	0.80	0.80	0.80	0.80	0.80
Building & Fire Plans Examiner	6.00	6.00	6.00	6.00	6.00
Permit Technician	3.00	3.00	3.00	4.00	4.00
Total Plan Review and Inspection - Building	19.55	19.55	19.55	20.55	20.55
Plan Review and Inspection - Engineering					
Engineering Inspector	7.00	7.00	7.00	7.00	7.00
Engineering Inspections Supervisor	0.95	0.95	0.95	1.00	1.00
Plans Examiner	2.00	2.00	2.00	5.00	5.00
Plans Review Supervisor	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Engineering	10.95	10.95	10.95	14.00	14.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Plan Review and Inspection - Code					
Code Inspections Supervisor	0.80	0.80	0.80	0.80	0.80
Code Inspector	5.00	5.00	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Code	6.80	6.80	6.80	6.80	6.80
Plan Review and Inspection - Planning					
Plans Examiner	3.00	3.00	3.00	0.00	0.00
Engineering Inspections Supervisor	0.05	0.05	0.05	0.00	0.00
Total Plan Review and Inspection - Planning	3.05	3.05	3.05	0.00	0.00
Plan Review and Inspection - Fire					
Building & Fire Inspection Supervisor	0.25	0.25	0.25	0.25	0.25
Building Inspector	1.00	1.00	1.00	1.00	1.00
Plan Review Supervisor	0.20	0.20	0.20	0.20	0.20
Building & Fire Plans Examiner	2.00	2.00	2.00	1.00	1.00
Total Plan Review and Inspection - Fire	3.45	3.45	3.45	2.45	2.45
Planning & Development					
Planning Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	2.00	2.00
Planner	7.00	7.00	8.00	7.00	7.00
Planning Technician	2.00	2.00	2.00	2.00	2.00
Planning Specialist	2.00	2.00	2.00	2.00	2.00
Total Planning & Development	13.00	13.00	14.00	14.00	14.00
Transportation Planning					
Transportation Planning Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00	0.50
Transportation Planner	1.00	2.00	2.00	2.00	2.00
Total Transportation Planning	2.00	3.00	3.00	3.00	3.50
Development Engineering					
Development Engineer Manager	1.00	1.00	1.00	1.00	1.00
Engineering ROW Manager	0.00	0.00	0.50	0.50	0.50
Administrative Assistant	0.00	0.00	0.00	0.00	0.50
Development Engineer	3.00	3.00	3.00	3.00	4.00
Total Development Engineering	4.00	4.00	4.50	4.50	6.00
Total Development Services	74.32	75.32	76.82	76.82	78.82
Police Department:					
Police Administration					
Police Chief	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Police Administration	4.00	4.00	4.00	4.00	4.00
Support Administration					
Police Commander	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Support Administration	2.00	2.00	2.00	2.00	2.00

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Budget FY 2023</u>
Communications					
Police Communications Manager	1.00	1.00	1.00	1.00	1.00
Police Communications Shift Supervisor	6.00	6.00	6.00	6.00	7.00
Dispatcher	34.50	41.50	41.50	41.50	41.50
Total Communications	41.50	48.50	48.50	48.50	49.50
Hiring					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	0.00	0.00	0.00	0.00	1.00
Background Investigator	6.00	6.00	7.00	7.00	7.00
Total Hiring	7.00	7.00	8.00	8.00	9.00
Planning and Research					
Planning and Research Analyst	2.00	2.00	2.00	2.00	2.00
Planning and Fiscal Manager	1.00	1.00	1.00	1.00	1.00
Total Planning and Research	3.00	3.00	3.00	3.00	3.00
Public Affairs					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	1.00	1.00	1.00	1.00	1.00
Total Public Affairs	2.00	2.00	2.00	2.00	2.00
Counseling Services					
Police Counseling Manager	1.00	1.00	1.00	1.00	1.00
Youth/Family Counselor	6.00	6.00	6.00	6.00	7.00
Administrative Assistant	1.50	1.00	1.00	1.00	1.00
Total Counseling Services	8.50	8.00	8.00	8.00	9.00
Crime Prevention					
Crime Prevention Technician	2.00	2.00	2.00	2.00	2.00
Total Crime Prevention	2.00	2.00	2.00	2.00	2.00
Property & Evidence					
Property and Evidence Supervisor	1.00	1.00	1.00	1.00	1.00
Property and Evidence Technician	5.00	5.00	5.00	7.00	7.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Total Property & Evidence	7.00	7.00	7.00	8.00	8.00
Records					
Records Manager	1.00	1.00	1.00	1.00	1.00
Police Records Shift Supervisor	3.00	3.00	3.00	3.00	3.00
Police Records Specialist	15.00	15.00	15.00	15.00	21.00
Total Records	19.00	19.00	19.00	19.00	25.00
Volunteer Services					
Volunteer Specialist	1.00	1.00	1.00	1.00	1.00
Total Volunteer Services	1.00	1.00	1.00	1.00	1.00
Peer Support and Wellness					
Police Sergeant	0.00	0.00	0.00	0.00	1.00
Police Officer	0.00	0.00	0.00	0.00	2.00
Total Peer Support and Wellness	0.00	0.00	0.00	0.00	3.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Redaction					
Body Worn Camera Coordinator	1.00	1.00	1.00	1.00	1.00
Total Redaction	1.00	1.00	1.00	1.00	1.00
Office of Professional Standards Admin					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Officer	1.00	2.00	2.00	2.00	0.00
Policy and Compliance Coordinator	1.00	1.00	1.00	1.00	1.00
Background Investigator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.00	0.00	0.00	0.00
Total Office of Professional Standards Admin	5.50	6.00	6.00	6.00	4.00
Internal Affairs					
Police Officer	3.00	3.00	3.00	3.00	3.00
Total Internal Affairs	3.00	3.00	3.00	3.00	3.00
Training					
Police Training Specialist	1.00	1.00	1.00	1.00	1.00
Police Officer	3.00	8.00	8.00	8.00	8.00
Rangemaster	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	0.00	1.00	1.00	1.00	1.00
Police Sergeant	1.00	1.00	2.00	2.00	2.00
Total Training	8.00	14.00	15.00	15.00	15.00
Patrol Administration					
Police Commander	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	7.00	7.00	7.00	7.00	7.00
Quartermaster	0.00	0.00	0.00	0.00	1.00
Service Aide	2.00	2.00	2.00	2.00	2.00
Police Sergeant	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	2.20	2.30	2.30	2.30	2.30
Total Patrol Administration	13.20	13.30	13.30	13.30	15.30
Patrol					
Police Sergeant	16.00	16.00	17.00	17.00	17.00
Police Officer	148.00	147.00	153.00	153.00	153.00
Total Patrol	164.00	163.00	170.00	170.00	170.00
Civilian Patrol					
Civilian Patrol Technician	4.00	4.00	4.00	4.00	5.00
Tow Hearing/Patrol Supervisor	0.60	0.80	0.80	0.80	0.80
Total Civilian Patrol	4.60	4.80	4.80	4.80	5.80
Detention					
Detention Facility Supervisor	2.00	2.00	2.00	2.00	2.00
Detention Transport Officer	9.00	9.00	11.00	11.00	12.00
Total Detention	11.00	11.00	13.00	13.00	14.00
Teleserve					
Police Sergeant	1.00	1.00	1.00	1.00	0.00
Teleserve Supervisor	0.00	0.00	1.00	1.00	1.00
Teleserve Operator	7.00	7.00	7.00	7.00	8.00
Quartermaster	1.00	1.00	1.00	1.00	0.00
Total Teleserve	9.00	9.00	10.00	10.00	9.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Bike Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	7.00	7.00	7.00	7.00
Total Bike Unit	8.00	8.00	8.00	8.00	8.00
Crisis Response Team					
Police Sergeant	0.00	0.00	0.00	0.00	1.00
Police Officer	0.00	0.00	0.00	0.00	4.00
Total Crisis Response Team	0.00	0.00	0.00	0.00	5.00
Investigations Administration					
Police Lieutenant	2.00	2.00	3.00	3.00	3.00
Police Commander	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	2.00	2.00	2.00	2.00
Total Investigations Administration	4.00	5.00	6.00	6.00	6.00
Special Assignment Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	8.00	8.00	8.00	6.00
Total Special Assignment Unit	8.00	9.00	9.00	9.00	7.00
Financial Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	8.00	9.00	9.00	5.00
Audio Video Forensic Analyst	1.00	1.00	1.00	1.00	0.00
Total Financial Crimes Unit	8.00	10.00	11.00	11.00	6.00
Family Violence Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	4.00	4.00	4.00
Civilian Investigator	3.00	3.00	3.00	3.00	3.00
Total Family Violence Unit	8.00	8.00	8.00	8.00	8.00
Special Victims Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	8.00	9.00	9.00	9.00	10.00
Total Special Victim Unit	9.00	10.00	10.00	10.00	11.00
Violent Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	5.00	6.00	6.00	6.00
Total Violent Crimes Unit	6.00	6.00	7.00	7.00	7.00
Property Crimes					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	8.00	8.00	8.00	8.00
Total Property Crimes	8.00	9.00	9.00	9.00	9.00
Crime Scene Unit					
Crime Scene Specialist	2.00	2.00	5.00	5.00	5.00
Total Crime Scene Unit	2.00	2.00	5.00	5.00	5.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Intel Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	3.00	2.00	2.00	2.00	2.00
Crime Analyst	4.00	4.00	4.00	4.00	4.00
TVA/TLO Coordinator	0.00	0.00	0.00	0.00	1.00
Total Intel Unit	8.00	7.00	7.00	7.00	8.00
Drug Enforcement Unit					
Police Officer	0.00	0.00	0.00	0.00	4.00
Total Drug Enforcement Unit	0.00	0.00	0.00	0.00	4.00
Digital Forensics Unit					
Police Sergeant	0.00	0.00	0.00	0.00	1.00
Police Officer	0.00	0.00	0.00	0.00	4.00
Audio Video Forensic Analyst	0.00	0.00	0.00	0.00	1.00
Total Digital Forensics Unit	0.00	0.00	0.00	0.00	6.00
Crime Suppression Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	7.00	7.00	7.00	5.00
Total Crime Suppression Unit	8.00	8.00	8.00	8.00	6.00
K9 Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	3.00	3.00	3.00	3.00	3.00
Total K9 Unit	4.00	4.00	4.00	4.00	4.00
School Resource					
Police Sergeant	1.00	1.00	2.00	2.00	2.00
Police Officer	9.00	12.00	12.00	12.00	12.00
Total School Resource	10.00	13.00	14.00	14.00	14.00
Traffic Unit					
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	15.00	15.00	15.00	15.00	16.00
Total Traffic Unit	18.00	18.00	18.00	18.00	19.00
Total Police Department	425.30	445.60	464.60	465.60	487.60
Fire and Rescue Department:					
Fire Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	2.00	2.00	2.00	2.00	2.00
Fire Scheduling and Payroll Specialist	0.00	0.00	0.00	0.00	1.00
Data Compliance Analyst	1.00	1.00	1.00	1.00	1.00
Fire Solutions Manager	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Applications Analyst	0.00	0.00	0.00	0.00	1.00
Total Fire Administration	6.00	6.00	6.00	7.00	9.00

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Budget FY 2023</u>
Fire Training					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
EMS Specialist	1.00	1.00	1.00	1.00	1.00
Fire Captain	1.00	1.00	1.00	1.00	1.00
Fire Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Fire Training	5.00	5.00	5.00	5.00	5.00
Fire Operations					
Battalion Chief	8.00	9.00	10.00	10.00	10.00
Fire Captain	50.00	50.00	53.00	53.00	61.00
Fire Engineer	42.00	42.00	44.00	44.00	50.00
Firefighter	88.00	88.00	90.00	90.00	93.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Total Fire Operations	190.00	191.00	199.00	199.00	216.00
Resource					
Fire Resource Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Equipment Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Fire Service Aide	2.00	2.00	2.00	2.00	2.00
Total Resource	5.00	5.00	5.00	5.00	5.00
Community					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Community Outreach and Engagement	1.00	1.00	1.00	1.00	1.00
Total Community	4.00	4.00	4.00	3.00	3.00
Fire Prevention					
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Investigator	2.00	2.00	2.00	2.00	2.00
Fire Inspector	3.00	3.00	3.00	3.00	3.00
Total Fire Prevention	6.00	6.00	6.00	6.00	6.00
Total Fire and Rescue Department	216.00	217.00	225.00	225.00	244.00
Parks and Recreation:					
Parks and Recreation Administration					
Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Parks and Facilities Manager	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	0.40	0.40	0.40	0.40	0.40
Parks and Recreation Manager	1.00	1.00	2.00	2.00	2.00
Parks and Recreation Strategist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	4.55	5.30	5.30	5.30	5.30
Parks and Recreation Management Analyst	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Parks and Recreation Business Manager	1.00	1.00	1.00	1.00	1.00
Recreation Leader	0.03	0.03	0.03	0.03	0.03
Total Parks and Recreation Administration	11.98	12.73	13.73	13.73	13.73

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Parks and Open Space					
Parks Operations Superintendent	1.00	1.00	1.00	1.00	1.00
Parks Field Supervisor	3.40	3.40	3.40	3.40	3.40
Parks Mechanic	1.00	1.00	1.00	1.00	1.00
Spray Technician	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	3.00	3.00	3.00	3.00	3.00
Grounds Maintenance	23.11	23.11	25.61	25.61	25.61
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Park Ranger Supervisor	1.00	1.00	1.00	1.00	1.00
Park Ranger	6.00	6.00	6.00	6.00	7.00
Custodian	4.72	6.22	6.22	6.22	6.22
Recreation Specialist	0.75	0.00	0.00	0.00	0.00
Recreation Coordinator	0.50	1.25	1.25	1.50	1.50
Aquatic Facility Technician	0.00	0.20	0.20	0.20	0.20
Total Parks and Open Space	46.48	48.18	50.68	50.93	51.93
Riparian Programs					
Recreation Instructor	0.38	0.38	0.38	0.38	0.38
Recreation Supervisor	0.00	0.00	0.00	0.25	0.25
Recreation Coordinator	1.50	1.50	1.50	1.50	1.50
Grounds Maintenance	0.45	0.45	0.95	0.95	0.95
Total Riparian Program	2.33	2.33	2.83	3.08	3.08
Cactus Yards					
Recreation Supervisor	0.95	0.95	0.95	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Custodian	2.00	2.00	2.00	2.00	2.00
Facilities Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Grounds Maintenance	8.00	8.00	8.00	8.00	8.00
Park Ranger	1.00	1.00	1.00	1.00	1.00
Park Mechanic	0.50	0.50	0.50	0.50	0.50
Recreation Leader	5.25	3.00	3.00	3.00	3.00
Recreation Leader Senior	0.00	2.25	2.25	2.25	2.25
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.60	1.60	1.60	1.60	1.60
Total Cactus Yards	22.30	22.30	22.30	21.85	21.85
Mesquite Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.25	0.45	0.45	0.45	0.45
Pool Manager	0.33	0.33	0.33	0.33	0.33
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.39	0.39	0.39	0.39	0.39
Assistant Swim/Dive Coach	0.69	0.69	0.69	0.69	0.69
Lifeguard/Instructor	0.86	0.86	0.86	0.86	0.86
Lifeguard	1.88	1.88	1.88	1.82	1.82
Total Mesquite Pool	4.99	5.19	5.19	5.13	5.13
Greenfield Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.25	0.45	0.45	0.45	0.45
Pool Manager	0.33	0.33	0.33	0.33	0.33
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.38	0.38	0.38	0.38	0.38
Assistant Swim/Dive Coach	1.19	1.19	1.19	1.13	1.13
Lifeguard/Instructor	1.42	1.42	1.42	1.42	1.42
Total Greenfield Pool	4.16	4.36	4.36	4.30	4.30

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Perry Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.25	0.45	0.45	0.45	0.45
Pool Manager	0.29	0.29	0.29	0.29	0.29
Assistant Pool Manager	0.20	0.20	0.20	0.20	0.20
Head Swim/Dive Coach	0.66	0.66	0.66	0.66	0.66
Assistant Swim/Dive Coach	1.49	1.49	1.49	1.42	1.42
Lifeguard/Instructor	1.04	1.04	1.04	1.04	1.04
Total Perry Pool	4.08	4.28	4.28	4.21	4.21
Williams Field Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.25	0.45	0.45	0.45	0.45
Pool Manager	0.29	0.29	0.29	0.29	0.29
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.29	0.29	0.29	0.29	0.29
Assistant Swim/Dive Coach	0.71	0.71	0.71	0.71	0.71
Lifeguard/Instructor	2.18	2.18	2.18	2.12	2.12
Total Williams Field Pool	4.31	4.51	4.51	4.45	4.45
Freestone Recreation Center					
Recreation Supervisor	0.40	0.25	0.25	0.45	0.45
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.40	0.40	0.40	0.40	0.40
Custodian	2.75	2.75	2.75	2.75	2.75
Recreation Specialist	0.00	1.00	1.00	1.00	1.00
Recreation Leader Senior	1.77	1.77	1.77	1.77	1.77
Recreation Leader	11.10	11.10	11.10	11.10	11.10
Recreation Instructor	1.66	1.66	1.66	1.66	1.66
Recreation Instructor Fitness	1.34	1.34	1.34	1.34	1.34
Total Freestone Recreation Center	21.42	22.27	22.27	22.47	22.47
McQueen Activity Center					
Recreation Supervisor	0.30	0.25	0.25	0.25	0.25
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Recreation Leader	3.09	3.09	3.09	3.09	3.09
Recreation Instructor	2.64	2.64	2.64	2.64	2.64
Recreation Instructor Fitness	0.24	0.24	0.24	0.24	0.24
Recreation Leader Senior	1.01	0.51	0.51	0.51	0.51
Total McQueen Activity Center	10.48	9.93	9.93	9.93	9.93
Community Center					
Recreation Supervisor	0.30	0.25	0.25	0.25	0.25
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.70	0.70	0.70	0.70	0.70
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Leader	2.24	2.24	2.24	2.24	2.24
Recreation Instructor	1.52	1.52	1.52	1.52	1.52
Recreation Instructor Fitness	0.13	0.13	0.13	0.13	0.13
Total Community Center	7.09	7.04	7.04	7.04	7.04

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Youth Sports					
Recreation Coordinator	0.15	0.15	0.15	0.15	0.15
Recreation Supervisor	0.03	0.03	0.03	0.03	0.03
Recreation Leader Senior	0.40	0.40	0.40	0.40	0.40
Total Youth Sports	0.58	0.58	0.58	0.58	0.58
Adult Sports					
Recreation Coordinator	0.25	0.25	0.25	0.25	0.25
Recreation Supervisor	0.02	0.02	0.02	0.02	0.02
Recreation Leader Senior	1.01	1.01	1.01	1.01	1.01
Total Adult Sports	1.28	1.28	1.28	1.28	1.28
Adaptive Recreation Program					
Recreation Coordinator	0.30	0.30	0.30	0.30	0.30
Recreation Leader Senior	0.05	0.05	0.05	0.05	0.05
Recreation Leader	0.06	0.06	0.06	0.06	0.06
Recreation Instructor	0.40	0.40	0.40	0.40	0.40
Total Adaptive Recreation Program	0.81	0.81	0.81	0.81	0.81
Special Events					
Recreation Coordinator	2.50	2.50	2.50	2.50	2.50
Special Events Program Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Leader Senior	0.00	2.25	2.25	2.25	3.00
Recreation Leader	1.82	0.82	0.82	0.82	0.82
Total Special Events	5.32	6.57	6.57	6.57	7.32
Southeast Regional Library					
Recreation Supervisor	0.00	0.25	0.25	0.25	0.25
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.50	0.50	0.50	0.50	0.50
Recreation Leader Senior	0.00	0.50	0.50	0.50	0.50
Recreation Instructor	0.42	0.42	0.42	0.42	0.42
Recreation Leader	0.82	0.82	0.82	0.82	0.82
Total Southeast Regional Library	2.94	3.69	3.69	3.69	3.69
Facilities Maintenance					
Facilities Operation Superintendent	1.00	1.00	1.00	1.00	1.00
Facilities Assistant Manager	0.00	0.00	0.00	1.00	1.00
Security Systems Technician	1.00	2.00	2.00	2.00	2.00
Facilities Maintenance Technician	11.00	11.25	12.25	11.25	12.25
Total Facilities Maintenance	13.00	14.25	15.25	15.25	16.25
South Area Service Center					
Environmental Compliance Coordinator	0.00	0.25	0.25	0.25	0.25
Total South Area Service Center	0.00	0.25	0.25	0.25	0.25
Public Safety Training Facility					
Facilities Assistant Manager	0.00	1.00	1.00	1.00	1.00
Public Safety Equipment Technician	0.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	0.00	0.75	0.75	0.75	0.75
Administrative Assistant	0.00	0.00	1.00	1.00	2.00
Total Public Safety Training Facility	0.00	2.75	3.75	3.75	4.75
Total Parks and Recreation	163.55	173.30	179.30	179.30	183.05

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Budget FY 2023</u>
Public Works - Engineering:					
Engineering Administration					
Town Engineer	0.60	0.60	0.60	0.60	0.60
Assistant Town Engineer	0.00	0.00	0.00	0.00	1.00
Engineering ROW Manager	0.00	0.00	0.50	0.50	0.50
Administrative Assistant	0.00	0.00	0.00	0.25	0.25
Engineering Data Analyst	0.00	0.00	0.00	0.00	1.00
Total Engineering Administration	0.60	0.60	1.10	1.35	3.35
Engineering Traffic					
Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Senior Traffic Engineering Specialist	1.00	1.00	1.00	2.00	2.00
Traffic Safety Assistant	1.00	1.00	1.00	0.00	0.00
Traffic Safety Specialist	0.00	0.00	0.00	1.00	1.00
Traffic Studies Engineer	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.50	0.25	0.25
Total Engineering Traffic	5.00	5.00	5.50	5.25	5.25
Total Public Works - Engineering	5.60	5.60	6.60	6.60	8.60
TOTAL GENERAL FUND	1087.54	1130.74	1168.24	1168.24	1226.74
STREETS					
Roads and Maintenance:					
Roads and Maintenance Administration					
Maintenance Coordinator	1.00	1.00	1.00	1.00	1.00
Total Roads and Maintenance	1.00	1.00	1.00	1.00	1.00
TOTAL ROADS AND MAINTENANCE	1.00	1.00	1.00	1.00	1.00
HURF:					
Streets Administration					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Total Streets Administration	3.00	3.00	3.00	3.00	3.00
Asphalt Patching					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Streets Crew Leader	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	3.00	3.00	3.00	3.00	3.00
Total Asphalt Patching	4.33	4.33	4.33	4.33	4.33
Crack Sealing					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Streets Crew Leader	2.00	2.00	2.00	2.00	2.00
Streets Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Total Crack Sealing	8.50	8.50	8.50	8.50	8.50

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Fog Sealing					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Streets Crew Leader	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Worker	3.00	3.00	3.00	3.00	3.00
Total Fog Sealing	5.50	5.50	5.50	5.50	5.50
Hazard Response					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Hazard Response Worker	2.00	2.00	2.00	2.00	2.00
Total Hazard Response	2.34	2.34	2.34	2.34	2.34
Preventive Maintenance					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Pavement Management Coordinator	2.00	2.00	2.00	2.00	2.00
Preventive Management Technician	1.00	1.00	1.00	1.00	1.00
Total Preventive Maintenance	3.34	3.34	3.34	3.34	3.34
Street Lighting					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Street Light Maintenance Coordinator	0.00	1.00	1.00	1.00	1.00
Street Light Technician	4.00	4.00	4.00	4.00	4.00
Total Street Lighting	4.50	5.50	5.50	5.50	5.50
Traffic Signal Maintenance					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
ITS Operations Supervisor	0.00	0.00	0.00	0.00	1.00
Traffic Signal Specialist	7.00	7.00	7.00	7.00	7.00
Total Traffic Signal Maintenance	7.50	7.50	7.50	7.50	8.50
Street Marking					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Total Street Marking	0.33	0.33	0.33	0.33	0.33
Street Signs					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Traffic Sign Technician	3.00	3.00	3.00	3.00	3.00
Traffic Sign Crew Leader	1.00	1.00	1.00	1.00	1.00
Total Street Signs	4.33	4.33	4.33	4.33	4.33
Traffic Operations Center					
Assistant Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Intelligent Transportation Systems Engineer	1.00	1.00	1.00	1.00	1.00
Intelligent Transportation Systems Analyst	2.00	2.00	2.00	2.00	2.00
Intelligent Transportation Systems Specialist	1.00	2.00	2.00	2.00	3.00
Intelligent Transportation Network Engineer	1.00	1.00	1.00	1.00	1.00
Total Traffic Operations Center	6.00	7.00	7.00	7.00	8.00
Landscape Maintenance					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Landscape Maintenance Coordinator	2.00	2.00	2.00	2.00	2.00
Total Landscape Maintenance	2.33	2.33	2.33	2.33	2.33
Concrete Repair					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Total Concrete Repair	0.33	0.33	0.33	0.33	0.33

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Shoulder Maintenance					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Heavy Equipment Operator	2.00	2.00	2.00	2.00	2.00
Total Shoulder Maintenance	2.33	2.33	2.33	2.33	2.33
TOTAL HURF	54.66	56.66	56.66	56.66	58.66
TOTAL STREETS	55.66	57.66	57.66	57.66	59.66
ENTERPRISE OPERATIONS					
Water:					
Water Administration					
Water Manager	1.00	1.00	1.00	1.00	1.00
Environmental Compliance Coordinator	0.00	0.25	0.25	0.25	0.25
Application Engineer	0.50	0.50	0.50	0.50	0.50
Total Water Administration	1.50	1.75	1.75	1.75	1.75
Public Works Administration					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	1.00	1.00	1.00	2.00	2.00
Safety Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Customer Service Professional	1.00	1.00	1.00	1.00	1.00
Total Public Works Administration	5.00	5.00	5.00	6.00	6.00
Utilities					
Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Accountant	1.00	1.00	1.00	1.00	1.00
Customer Service Professional	9.60	9.60	9.60	9.60	9.60
Utility Billing Specialist	2.00	2.00	2.00	2.00	2.00
Receptionist	0.50	0.50	0.50	0.50	0.50
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Total Utilities	14.60	14.60	14.60	14.60	14.60
Utility Locates					
Utility Locator	3.00	3.00	3.00	3.00	4.00
Utility Locator Lead	2.00	2.00	2.00	2.00	2.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Total Utility Locates	6.00	6.00	6.00	6.00	7.00
North Water Treatment Plant					
Water Production Superintendent	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Operator	5.00	5.00	6.00	6.00	6.00
Lead Water Treatment Plant Operator	1.00	1.00	1.00	1.00	1.00
Lead Water Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total North Water Treatment Plant	14.00	14.00	15.00	15.00	15.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Santan Vista Treatment Plant					
Lead Water Treatment Plant Operator	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Operator	9.00	9.00	9.00	9.00	9.00
Water Treatment Plant Maintenance Lead	0.00	0.00	0.00	0.00	1.00
Chemist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Santan Vista Treatment Plant	17.00	17.00	17.00	17.00	18.00
Water Production					
Well Technician	4.00	4.00	4.00	4.00	4.00
Well Technician Lead	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Well Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Lead Instrumentation and Wells Specialist	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00
Total Water Production	10.00	10.00	10.00	10.00	10.00
SCADA Field Operations					
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Operator	5.00	5.00	5.00	5.00	5.00
Water Treatment Plant Operator Lead	0.00	0.00	1.00	1.00	1.00
SCADA Programmer	1.00	1.00	1.00	1.00	1.00
Total SCADA Field Operations	7.00	7.00	8.00	8.00	8.00
Water Resources					
Water & Energy Planning Administrator	1.00	1.00	1.00	1.00	1.00
Water Resources Manager	1.00	1.00	1.00	1.00	1.00
Total Water Resources	2.00	2.00	2.00	2.00	2.00
Water Conservation					
Water Conservation Coordinator	1.00	1.00	1.00	1.00	1.00
Water Conservation Specialist	3.00	3.00	3.00	3.00	4.00
Water Conservation Intern	0.38	0.38	0.38	0.38	0.38
Total Water Conservation	4.38	4.38	4.38	4.38	5.38
Water Metering					
Utility Billing Technician	2.00	2.00	2.00	2.00	2.00
Water Meter Supervisor	2.00	1.00	1.00	1.00	1.00
Senior Utility Technician	4.00	4.00	4.00	4.00	4.00
Meter Instrumentation Technician	1.00	1.00	1.00	1.00	1.00
Meter Reader	18.00	18.00	18.00	17.00	17.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Total Water Metering	28.00	27.00	27.00	25.00	25.00
Water Distribution					
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Utility Technician	5.00	5.00	5.00	5.00	5.00
Water Distribution Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Utility Worker	10.00	10.00	10.00	10.00	12.00
Total Water Distribution	18.00	18.00	18.00	19.00	21.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Water Quality					
Water Quality Technician	2.00	2.00	2.00	2.00	2.00
Water Quality Program Manager	1.00	1.00	1.00	1.00	1.00
Lead Water Quality Technician	1.00	1.00	1.00	1.00	1.00
Chemist	2.00	2.00	2.00	2.00	2.00
Total Water Quality	6.00	6.00	6.00	6.00	6.00
Backflow					
Code Inspections Supervisor	0.20	0.20	0.20	0.20	0.20
Building Inspector	2.00	2.00	2.00	2.00	2.00
Total Backflow	2.20	2.20	2.20	2.20	2.20
TOTAL WATER	135.68	134.93	136.93	136.93	141.93
Wastewater:					
Wastewater Administration					
Wastewater Manager	1.00	1.00	1.00	1.00	1.00
Wastewater Superintendent	1.00	1.00	1.00	1.00	3.00
Applications Engineer	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Wastewater Administration	3.50	3.50	3.50	3.50	5.50
Lift Stations					
Lift Station Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	0.60	0.60	0.60	0.60	0.60
Lift Station Technician	3.00	3.00	3.00	3.00	3.00
Lift Station Technician Lead	1.00	1.00	1.00	1.00	1.00
Odor Control Specialist	1.00	0.00	0.00	0.00	0.00
Electrician	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	0.60	0.60	0.60	0.60	0.60
Total Lift Stations	8.20	7.20	7.20	7.20	7.20
Gravity Systems					
Utility Supervisor	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker	6.00	6.00	6.00	6.00	6.00
Odor Control Specialist	0.00	1.00	1.00	1.00	1.00
Odor Control Technician	0.00	1.00	1.00	1.00	1.00
Utility Worker	8.00	8.00	8.00	8.00	8.00
Total Gravity Systems	16.00	18.00	18.00	18.00	18.00
Effluent Reuse					
Utility Worker	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker	2.00	2.00	2.00	2.00	2.00
Instrumentation and Controls Specialist	0.40	0.40	0.40	0.40	0.40
Reclaimed Well Technician	2.00	2.00	2.00	2.00	2.00
Reclaimed Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	0.40	0.40	0.40	0.40	0.40
Total Effluent Reuse	7.80	7.80	7.80	7.80	7.80
Effluent Recharge					
Utility Worker	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker	2.00	2.00	2.00	2.00	2.00
Reclaimed Water Quality Technician	2.00	2.00	2.00	2.00	2.00
Recharge Supervisor	1.00	1.00	1.00	1.00	1.00
Total Effluent Recharge	7.00	7.00	7.00	7.00	7.00

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Wastewater Quality					
Pretreatment Program Coordinator	1.00	1.00	1.00	1.00	1.00
Industrial Pretreatment Inspector	1.00	1.00	1.00	1.00	3.00
Wastewater Quality Inspector	4.00	4.00	4.00	4.00	4.00
Total Wastewater Quality	6.00	6.00	6.00	6.00	8.00
TOTAL WASTEWATER	48.50	49.50	49.50	49.50	53.50
Environmental Services Residential:					
Residential Administration					
Environmental Services Manager	0.86	0.86	0.86	0.86	0.86
Env Services Collections Superintendent	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.25	1.25	1.25	1.25	1.25
Routing Technician	1.00	1.00	1.00	1.00	1.00
Environmental Services Clerk	0.80	0.80	0.80	0.80	0.80
Environmental Services Rep	0.90	1.40	1.40	1.40	1.40
Total Residential Administration	5.81	6.31	6.31	6.31	6.31
Residential Collections					
Environmental Services Supervisor	2.67	2.67	2.67	2.67	2.67
Environmental Service Representative	0.50	0.50	0.50	0.50	0.50
Solid Waste Operator	25.12	25.12	27.12	27.12	27.12
Container Maintenance Lead	0.00	0.00	1.00	1.00	1.00
Environmental Services Worker	3.00	3.00	2.00	2.00	2.00
Total Residential Collections	31.29	31.29	33.29	33.29	33.29
Uncontained Collections					
Environmental Services Supervisor	1.00	1.00	1.00	1.00	1.00
Environmental Services Inspector	1.00	1.00	1.00	1.00	1.00
Solid Waste Operator	21.00	21.00	21.00	21.00	21.00
Total Uncontained Collections	23.00	23.00	23.00	23.00	23.00
Recycling					
Environmental Services Supervisor	0.33	0.33	0.33	0.33	0.33
Solid Waste Operator	11.88	11.88	12.88	12.88	12.88
Program & Sustainability Supervisor	1.00	1.00	1.00	1.00	1.00
Environmental Outreach Specialist	3.00	3.00	3.00	3.00	3.00
Environmental Service Inspector	0.00	1.00	1.00	1.00	1.00
Total Recycling	16.21	17.21	18.21	18.21	18.21
Environmental Programs					
HHW Supervisor	1.00	1.00	1.00	1.00	1.00
HHW Technician	4.00	4.00	4.00	4.00	4.00
Total Environmental Programs	5.00	5.00	5.00	5.00	5.00
TOTAL ENV SERVICES RESIDENTIAL	81.31	82.81	85.81	85.81	85.81
Environmental Services Commercial:					
Commercial Administration					
Environmental Services Manager	0.14	0.14	0.14	0.14	0.14
Environmental Services Clerk	0.20	0.20	0.20	0.20	0.20
Environmental Services Rep	0.10	0.10	0.10	0.10	0.10
Total Commercial Administration	0.44	0.44	0.44	0.44	0.44

	Actual FY 2020	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Commercial Collections					
Environmental Services Supervisor	1.00	1.00	1.00	1.00	1.00
Solid Waste Operator	5.00	5.00	5.00	5.00	5.00
Total Commercial Collections	6.00	6.00	6.00	6.00	6.00
Rolloffs					
Solid Waste Operator	2.00	2.00	2.00	2.00	2.00
Total Rolloffs	2.00	2.00	2.00	2.00	2.00
TOTAL ENV SERVICES COMMERCIAL	8.44	8.44	8.44	8.44	8.44
Environmental Compliance:					
Street Cleaning					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Heavy Equipment Operator	6.00	6.00	6.00	6.00	6.00
Total Street Cleaning	6.34	6.34	6.34	6.34	6.34
Storm Water					
Storm Water Utility Technician	2.00	2.00	2.00	2.00	2.00
Environmental Compliance Manager	1.00	1.00	1.00	1.00	1.00
Env. Compliance Inspection Technician	2.00	2.00	2.00	2.00	2.00
Environmental Compliance Coordinator	0.00	0.50	0.50	0.50	0.50
Administrative Assistant	0.75	0.75	0.75	0.75	0.75
Total Storm Water	5.75	6.25	6.25	6.25	6.25
TOTAL ENVIRONMENTAL COMPLIANCE	12.09	12.59	12.59	12.59	12.59
TOTAL ENTERPRISE OPERATIONS	286.02	288.27	293.27	293.27	302.27
INTERNAL SERVICE FUNDS					
Fleet Operations					
Fleet Business Manager	1.00	1.00	1.00	1.00	1.00
Fleet Analyst	0.00	0.00	0.00	0.00	1.00
Fleet Supervisor	2.00	2.00	2.00	2.00	2.00
Fleet Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Welder Technician	1.00	1.00	1.00	1.00	1.00
Fleet Technician	15.00	15.00	15.00	15.00	17.00
Fleet Service Aide	1.00	1.00	1.00	1.00	1.00
Parts Technician	4.00	4.00	4.00	4.00	4.00
Total Fleet Operations	26.00	26.00	26.00	26.00	29.00
Workers' Compensation					
Benefits Analyst	0.00	0.00	0.00	1.00	1.00
Total Workers' Compensation	0.00	0.00	0.00	1.00	1.00
General Liability					
Assistant Risk Manager	0.00	0.00	0.00	0.00	1.00
Total General Liability	0.00	0.00	0.00	0.00	1.00
TOTAL INTERNAL SERVICES	26.00	26.00	26.00	27.00	31.00

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Budget FY 2023</u>
SPECIAL REVENUE					
CDBG/HOME Administration					
Community Resources Supervisor	0.65	0.65	0.65	0.65	0.65
Housing Rehabilitation Coordinator	1.00	1.00	1.00	1.00	1.00
Total CDBG Administration	1.65	1.65	1.65	1.65	1.65
Parkway Improvement District					
Parkway Improvement District Specialist	0.50	0.50	0.50	0.50	0.50
Grounds Maintenance	2.00	2.00	2.00	2.00	2.00
Parks Field Supervisor	0.60	0.60	0.60	0.60	0.60
Total Parkway Improvement District	3.10	3.10	3.10	3.10	3.10
Police Impound Fund					
Tow Hearing Specialist	1.00	1.00	1.00	1.00	1.00
Tow Hearing/Patrol Supervisor	0.40	0.20	0.20	0.20	0.20
Administrative Assistant II	0.80	0.70	0.70	0.70	0.70
Total Police Impound Fund	2.20	1.90	1.90	1.90	1.90
Ambulance Transport					
Ambulance Transport Manager	1.00	1.00	1.00	1.00	1.00
Paramedic	3.00	18.28	18.28	18.28	18.28
Emergency Medical Technician	3.00	18.28	18.28	18.28	18.28
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Quality Assurance Analyst	0.00	1.00	1.00	1.00	1.00
Total Ambulance Transport	7.00	39.56	39.56	39.56	39.56
Court Enhancement Fund					
Court Services Clerk	1.00	1.00	1.00	1.00	1.00
Total Court Enhancement Fund	1.00	1.00	1.00	1.00	1.00
Judicial Collection Enhancement					
Applications Analyst	1.00	1.00	1.00	1.00	1.00
Total Judicial Collection Enhancement	1.00	1.00	1.00	1.00	1.00
Native American Management Program					
Intern	0.50	0.80	0.80	0.80	0.80
Total Native American Management Program	0.50	0.80	0.80	0.80	0.80
TOTAL SPECIAL REVENUE	16.45	49.01	49.01	49.01	49.01
CAPITAL PROJECT ADMINISTRATION					
Town Engineer	0.40	0.40	0.40	0.40	0.40
Assistant Town Engineer	1.00	1.00	1.00	1.00	1.00
Senior Project Manager	7.00	7.00	9.00	9.00	9.00
Project Analyst	1.00	1.00	1.00	1.00	1.00
Project Supervisor	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	0.50	0.50	0.50
TOTAL CAPITAL PROJECT ADMINISTRATION	13.40	13.40	14.90	14.90	14.90
GRAND TOTAL POSITIONS	1,485.07	1,565.08	1,609.08	1,610.08	1,683.58

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Budget FY 2023</u>
LIMITED TERM AGREEMENTS					
GENERAL FUND					
Town Manager					
Emergency Management Analyst	0.00	0.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.00
Human Resources					
STEM Intern	0.00	0.00	0.00	0.50	0.00
HR Specialist	0.00	0.00	0.00	1.00	1.00
General Counsel					
Legal Intern	0.00	0.00	0.00	0.25	0.00
Paralegal	0.00	0.00	0.00	1.00	0.00
Finance					
Accountant	0.25	0.00	0.00	0.00	0.00
Tax Auditor	0.00	0.00	0.00	0.50	0.00
Police					
Victim Advocate	0.00	0.00	1.00	1.00	2.00
TOTAL GENERAL FUND	0.75	0.50	2.50	5.75	4.00
STREETS FUND					
ITS Operations Supervisor	0.00	0.00	0.00	1.00	0.00
TOTAL STREETS FUND	0.00	0.00	0.00	1.00	0.00
WATER FUND					
Water Metering					
Water Meter Supervisor	0.00	1.00	1.00	1.00	1.00
TOTAL WATER FUND	0.00	1.00	1.00	1.00	1.00
FLEET FUND					
Fleet Operations					
Fleet Technician	0.00	0.00	0.00	2.00	0.00
TOTAL WATER FUND	0.00	0.00	0.00	2.00	0.00
HEALTH TRUST					
Health Trust Administration					
Wellness Coordinator	0.00	1.00	1.00	1.00	1.00
TOTAL HEALTH TRUST	0.00	1.00	1.00	1.00	1.00
TOTAL LTA	0.75	2.50	4.50	10.75	6.00
TOTAL FTE AND LTA	1,485.82	1,567.58	1,613.58	1,620.83	1,689.58

Veh #	Department	Description	Amount
GENERAL FUND			
	Police - Hiring	Interceptor Utility Vehicle	68,420
	Police - Peer Support	Interceptor Utility Vehicle	68,420
	Police - Office of Professional Stds	Wellness Officer Vehicle w/ Radio - Carry Forward	40,000
	Police - Training	Track Unit Vehicle - Carry Forward	62,690
	Police - Training	Track Unit Vehicle - Carry Forward	62,690
	Police - Training	Track Unit Vehicle - Carry Forward	62,690
	Police - Civilian Patrol	Interceptor Utility Vehicle	68,420
	Police - Crisis Response Team	Interceptor Utility Vehicle	68,420
	Police - Crisis Response Team	Interceptor Utility Vehicle	68,420
	Police - Crisis Response Team	Interceptor Utility Vehicle	68,420
	Police - Crisis Response Team	Interceptor Utility Vehicle	68,420
	Police - Family Violence Unit	Unmarked Sedan	25,000
	Police - Family Violence Unit	Sedan or Van - Carry Forward	25,000
	Police - Crime Scene Unit	SUV with Radio - Carry Forward	57,060
	Police - Intel Unit	Unmarked SUV	67,320
	Police - Traffic Unit	Motorcycle and Upfit	38,500
	Fire - Operations	Special Events/Command Tent	30,000
	Fire - Operations	SDR Mastiff Ground Robot for Haz-Mat Team	83,000
	Fire - Operations	DJI Matrice 300 RTK Package	47,500
	Fire - Operations	Auxiliary AC Unit for Van	12,660
	Fire - Operations	Ford F-150 - Carry Forward	70,000
	Fire - Resource	Automatic Compression Devices (8) and Warranty	176,530
	Fire - Resource	Ford F-250 - Carry Forward	36,940
	Parks & Open Space - Admin	Vacuum - Carry Forward	47,230
	Parks & Open Space - Admin	Pickup Truck - Carry Forward	50,000
	Facilities - Admin	Utility Service Truck	45,500
	Facilities - Admin	Utility Service Truck - Carry Forward	45,000
	Facilities - Admin	Camera Upgrades - Carry Forward	65,000
	Facilities - Admin	Camera Upgrades - Carry Forward	50,000
	Engineering -Traffic	1/2 Ton Truck and Upfit	38,000
	Total General Fund		\$ 1,717,250
GENERAL REPLACEMENT FUND			
	Parks & Open Space - Admin	Ballfield/Trail Groomer	37,000
1846	Facilities - Admin	Golf Cart	10,000
1990	Facilities - Admin	Golf Cart	10,000
1928	Police - Internal Affairs	Sedan Large - Unmarked	36,600
2160	Police - Patrol	Patrol SUV	60,100
2084	Police - Patrol	Patrol SUV	60,100
2244	Police - Patrol	Patrol SUV	60,100
2250	Police - Patrol	Patrol SUV	60,100
2251	Police - Patrol	Patrol SUV	60,100
2222	Police - Detention Transport	Passenger Van	85,700
2080	Police - SWAT	Pickup 1/2 Ton - Unmarked	58,800
2374	Police - Canine	Patrol SUV	60,100
2069	Fire - Resource	Cargo Van	40,400
0197	Parks & Open Space - Admin	Trailer	13,000
1264	Police - Canine	Large Sedan - Carry Forward	35,000
1281	Police - Property Crimes	Midsize Sedan - Carry Forward	31,030
1285	Police - Property Crimes	Midsize Sedan - Carry Forward	28,610
1320	Police - Patrol	Large Sedan - Carry Forward	35,000
2145	Police - Traffic	Unmarked SUV - Carry Forward	52,950
0728	CIP Administration	1/2 Ton Pickup - Carry Forward	31,000
0818	Development Services - Code Comp.	1/2 Ton Pickup - Carry Forward	32,790
0686	Information Technology	3/4 Ton Pickup - Carry Forward	49,420
1255	Police - Property and Evidence	Box Van - Carry Forward	66,750

<u>Veh #</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
1340	Police - Internal Affairs	Large Sedan - Detective - Carry Forward	34,200
2039	Police - Special Victims	Midsized Sedan - Detective - Carry Forward	28,500
2092	Police - Financial Crimes	Midsized Sedan - Detective - Carry Forward	30,910
0368	Parks & Open Space - Admin	Trailer, Mounted Vac Equipment - Carry Forward	44,450
2086	Police - Patrol	Patrol Suv - Carry Forward	57,500
2107	Police - Patrol	Patrol Suv - Carry Forward	57,500
2116	Police - Patrol	Patrol Suv - Unmarked - Carry Forward	55,700
2137	Police - Patrol	Patrol Suv - Unmarked - Carry Forward	55,700
2138	Police - Patrol	Patrol Suv - Marked Supervisor - Carry Forward	56,700
2248	Police - Patrol	Patrol Suv - Carry Forward	57,500
1847	Fire - Resource	Fire Pumper - Carry Forward	830,880
1852	Fire - Resource	Fire Pumper - Carry Forward	830,880
1945	Fire - Resource	Fire Pumper - Carry Forward	830,880
1851	Fire - Resource	Fire Ladder - Carry Forward	1,525,500
1946	Fire - Resource	Fire Engine - Carry Forward	930,500
Total General Replacement Fund			\$ 6,441,950
STREET FUND			
	Streets - Traffic Signal Maintenance	3/4 Ton Truck and Upfit	35,000
	Streets - Traffic Operations Center	Bucket Service Truck	175,000
Total Street Fund			\$ 210,000
STREET REPLACEMENT FUND			
0347	Streets - Asphalt Patching	Trailer	16,100
0646	Streets - Fog Sealing	Trailer	10,000
0192	Streets - Shoulder Maintenance	Tractor - Carry Forward	58,000
0794	Streets - Preventative Maintenance	1/2 Ton Pickup - Carry Forward	35,000
0819	Streets - Traffic Signal Maintenance	1/2 Ton Pickup - Carry Forward	31,000
0820	Streets - Traffic Operations Center	1/2 Ton Pickup - Carry Forward	32,790
Total Street Replacement Fund			\$ 182,890
WATER FUND			
	Water - Utility Locates	F-150 Extended Cab	50,000
	Water - Distribution	3/4 Ton Extended Cab Truck	45,000
Total Water Fund			\$ 95,000
WATER REPLACEMENT FUND			
0446	Water - Distribution	Portable Air Compressor	26,500
1961	Water - Distribution	1/2 Ton Pickup - Carry Forward	33,550
2063	Water - Metering	1/2 Ton Pickup - Carry Forward	34,640
2071	Water - Metering	3/4 Ton Pickup - Carry Forward	44,080
2097	Water - Utility Locates	1/2 Ton Pickup - Carry Forward	35,300
Total Water Replacement Fund			\$ 174,070
WASTEWATER FUND			
	Wastewater - Gravity Systems	Trench Compactor	50,000
	Wastewater - Gravity Systems	SL-RAT Tool	124,500
	Wastewater - Gravity Systems	3/4 Ton Truck With Service Body - Carry Forward	44,140
	Wastewater - Effluent Reuse	Reservoir #3 AC Unit	23,000
	Wastewater - Wastewater Quality	F-150 Pickup Truck (2)	64,000
Total Wastewater Fund			\$ 305,640

<u>Veh #</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
WASTEWATER REPLACEMENT FUND			
0547	Wastewater - Gravity Systems	Portable Air Compressor	26,500
0659	Wastewater - Gravity Systems	Cement Mixer	7,000
0595	Wastewater - Wastewater Quality	Cargo Van	40,400
0441	Wastewater - Effluent Reuse	Trailer - Carry Forward	29,710
0548	Wastewater - Gravity Systems	C/C & Utility Body - Carry Forward	153,000
0377	Wastewater - Effluent Recharge	Backhoe - Carry Forward	134,450
0494	Wastewater - Effluent Recharge	1/2 Ton Pickup - Carry Forward	32,790
0515	Wastewater - Lift Systems	Trailer Mounted Generator - Carry Forward	60,810
0564	Wastewater - Effluent Recharge	Trailer Mounted Generator - Carry Forward	49,000
0565	Wastewater - Lift Systems	2 Ton Truck w/ Crane - Carry Forward	151,860
0638	Wastewater - Effluent Reuse	Backhoe - Carry Forward	134,450
0644	Wastewater - Gravity Systems	10 Yard Dump Truck - Carry Forward	155,680
0658	Wastewater - Wastewater Quality	1/2 Ton Pickup - Carry Forward	31,000
0666	Wastewater - Lift Systems	3/4 Ton Pickup - Carry Forward	38,600
0768	Wastewater - Effluent Reuse	2 Ton Truck w/ Crane - Carry Forward	154,550
1967	Wastewater - Gravity Systems	1/2 Ton Pickup - Carry Forward	34,500
2040	Wastewater - Gravity Systems	1 Ton Pickup - Carry Forward	62,000
Total Wastewater Replacement Fund			\$ 1,296,300
ENVIRONMENTAL SERVICES - RESIDENTIAL REPLACEMENT FUND			
0790	ES Residential - Recycling	1/2 Ton Pickup - Carry Forward	31,690
2048	ES Residential - Uncontained	Front Loader - Carry Forward	65,000
2173	ES Residential - Uncontained	Front Loader - Carry Forward	65,000
2174	ES Residential - Uncontained	Front Loader - Carry Forward	65,000
2213	ES Residential - Collections	Automated Side Loader - Carry Forward	361,500
2219	ES Residential - Collections	Automated Side Loader - Carry Forward	361,500
2220	ES Residential - Collections	Automated Side Loader - Carry Forward	361,500
2272	ES Residential - Collections	Automated Side Loader - Carry Forward	361,500
2273	ES Residential - Collections	Automated Side Loader - Carry Forward	361,500
2277	ES Residential - Collections	Automated Side Loader - Carry Forward	361,500
2285	ES Residential - Collections	Automated Side Loader - Carry Forward	361,500
2286	ES Residential - Collections	Automated Side Loader - Carry Forward	361,500
2226	ES Residential - Collections	Roll Off Truck - Carry Forward	170,000
Total Environmental Services Residential Replacement Fund			\$ 3,288,690
ENVIRONMENTAL SERVICES - COMMERCIAL REPLACEMENT FUND			
2143	ES Commercial - Collections	Front End Loader	295,000
2217	ES Commercial - Collections	Front End Loader	295,000
Total Environmental Services Commercial Replacement Fund			\$ 590,000
DEVELOPMENT FEES			
	Police - Admin	Interceptor Utility Vehicle	66,900
	Police - Training	Interceptor Utility Vehicle - Carry Forward	51,590
	Police - Training	Interceptor Utility Vehicle - Carry Forward	63,290
	Police - Patrol	SUV, Tahoe w/ Radio - Carry Forward	57,000
	Police - Patrol	SUV, Tahoe w/ Radio - Carry Forward	57,000
	Police - Patrol	SUV, Interceptor w/ Radio - Carry Forward	60,000
	Police - Patrol	SUV, Interceptor w/ Radio - Carry Forward	60,000
	Police - Patrol	SUV, Interceptor w/ Radio - Carry Forward	58,000
	Police - Investigations Admin	Sedan w/ Radio - Carry Forward	58,000
	Police - Violent Crimes Unit	Sedan w/ Radio - Carry Forward	58,000
	Police - School Resource	SUV, Tahoe - Carry Forward	59,490

<u>Veh #</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
	Police - School Resource	SUV, Tahoe - Carry Forward	59,490
	Police - School Resource	SUV, Interceptor w/ Radio - Carry Forward	58,000
	Total Development Fees		\$ 766,760
FLEET FUND			
	Fleet - Shop Operations	Wireless Mobile Column Lift SASC - Carry Forward	75,000
	Total Fleet Fund		\$ 75,000
FLEET REPLACEMENT FUND			
	Fleet - Shop Operations	Fleet Lift, Medium Duty (NASC #5)	25,000
	Fleet - Shop Operations	14,000 lb lift SASC - Carry Forward	17,000
	Fleet - Shop Operations	Wireless Mobile Column Lift NASC-Carry Forward	50,000
0427	Fleet - Shop Operations	1 Ton Pickup - Carry Forward	110,000
0631	Fleet - Shop Operations	2 Ton Service Truck - Carry Forward	149,000
	Total Fleet Replacement Fund		\$ 351,000
AMBULANCE SERVICE FUND			
	Ambulance Transport - Operations	(2) PowerLoad systems for units 2313 and 2314	44,780
	Ambulance Transport - Operations	(3) PowerPro Gurneys and cot fastener systems	127,920
	Ambulance Transport - Operations	Spare Reserve Ambulance	265,000
	Total Ambulance Service Fund		\$ 437,700
AMBULANCE TRANSPORT & OPERATIONS REPLACEMENT			
	Ambulance	Horton Type 1 Ambulance (2)	530,000
	Total Ambulance Transport & Operations Replacement		\$ 530,000
CIP ADMINISTRATION FUND			
	CIP Administration	Project Manager Vehicle	32,620
	Total CIP Administration Fund		\$ 32,620
CAPITAL PROJECT CAPITAL OUTLAY			\$ 1,038,991,078
TOTAL CAPITAL OUTLAY			\$ 1,055,485,948

Interfund transfers are scheduled for FY 2023, but not appropriated to avoid double counting the expenditure. The following section details the revenue transfers that are anticipated for FY 2023 by fund.

General Fund

Overhead \$8,394,160

Revenue from Water, Wastewater, Environmental Services, Environmental Compliance, and Streets are transferred into the General Fund to compensate for a portion of the expenditures for functions that occur in the General Fund but are utilized by funds other than the General Fund. Examples of these functions include Human Resources, Information Technology, Town Managers Office, Mayor and Council, Management and Budget, General Counsel, Facilities Maintenance, and Finance and Management Services. The overhead transfers are broken down by fund as follows:

Water	3,131,970
Wastewater	1,632,190
Env Services Residential	1,590,450
Env Services Commercial	224,480
Environmental Compliance	289,960
Streets	1,525,110

Special Revenue \$15,000

Funds are transferred into the General Fund from the PD Impound Fund to cover the costs associated with the initial traffic infraction once it is determined the vehicle must be towed. Additional information about the PD Impound Fund can be found in the Special Revenue section of the budget document.

Development Fees \$300,000

Funds are transferred from the Fire SDF and General Government SDF Funds to the General Fund to cover costs associated with the internal borrowing of General Funds in advance of collecting the respective SDF fees.

Water Fund \$80,000

Funds are transferred from the Water Fund to the General Fund to share in the cost for exercising the fire hydrants. If this was not completed by the Fire Department, the Water Department would need to perform these duties.

Ambulance Transport Fund \$380,000

Funds are transferred from the Ambulance Transport Fund to the General Fund for repayment of an internal loan approved by Council. The original amount borrowed was \$3M for start-up costs and must be repaid by FY 2031.

Wastewater Fund

Water Fund \$1,035,000

This transfer from the Water Fund into the Wastewater Fund is based on the anticipated amount of reclaimed water that will be used by the Water Department for daily operations.

Internal Service Fund

General Fund \$1,500,000

This is a new fund in FY 2023 for general liability insurance and claims. This transfer from the General Fund into the General Liability Fund is a one-time transfer for beginning fund balance.

Replacement Funds

Various Funds \$68,701,450

Transfers from various funds into the respective replacement funds ensure adequate funding when rolling stock and/or infrastructure needs replacement. Transfers by fund are as follows:

General	32,926,450
Roadway & Maintenance	670,000
Ambulance Service	300,000
Water	15,430,000
Water Resource	275,000
Wastewater	14,400,000
Env Services Residential	1,500,000
Env Services Commercial	400,000
Environmental Compliance	2,500,000
Fleet	300,000

Additional information regarding replacement funds is located in the Replacement Fund section of the budget document.

Special Revenue

General Fund \$100,000
 PD Impound - \$100,000 – Fund was established several years ago, as a result of ARS 28-3511, to tow and impound vehicles involved in crimes and/or collisions. In 2019, a legislative change occurred which resulted in a lower number of towable incidents, thus reducing the revenue generated. It is anticipated that further legislative changes will be implemented. Until this time, this transfer from the General Fund will subsidize the fund to make it whole.

General Fund \$5,000,000
 This transfer from the General Fund into the Water SDF Fund is to support Water SDF expenses not covered by SDF revenue.

CIP Funds

Various Funds \$553,856,560
 Revenue for Capital projects are transferred from various funds as listed below.

General	33,272,378
Water	17,634,969
Wastewater	13,935,907
Env Services Residential	1,304,014
Env Services Commercial	20,319
Environmental Compliance	646,480
Roadway & Maintenance	13,198,229
Fleet	121,420
Repair & Replacement Funds	142,910,109
Grant Funds	26,178,000
CDBG	1,452,430
SDF Funds	51,352,876
Outside Sources	23,177,041
GO Bond Proceeds	182,225,350
MPC Water System	9,249,813
Prop 400 - MAG	37,177,225

Additional information on Capital Projects is located in the Other Capital Funds section of the budget document.

Debt

MPC – Public Facilities \$16,282,000
 Transfers from various funds are scheduled to finance debt service payments and bank fees for the Public Facilities Municipal Property Corporation. Transfers by fund are as follows:

General Fund	11,716,350
Police SDF	45,160
Fire SDF	1,672,120
Parks & Recreation SDF	2,848,370

MPC – Water System \$22,535,850
 Water-related revenues are used to pay down Water MPC debt.

Water Fund	2,400,000
Water Repair & Replacement	7,300,000
Water SDF	12,435,820
Water Resources SDF	400,000

MPC – Wastewater System \$3,627,000
 Wastewater System Development Fee revenue collected from permits is used to pay down Wastewater MPC debt.

Additional detail on Debt Service is located in the Debt Service section of the budget document.

EXPENDITURE TRANSFERS OUT		REVENUE TRANSFERS IN						
		GENERAL FUND	WASTEWATER	INTERNAL SERVICE	REPLACEMENT FUNDS	SPECIAL REVENUE	CIP FUNDS	DEBT SERVICE
GENERAL FUND	\$ 84,515,178	-	-	1,500,000	32,926,450	5,100,000	33,272,378	11,716,350
GENERAL REPAIR & REPLACE	\$ 18,890,531	-	-	-	-	-	18,890,531	-
ROADWAY AND MAINTENANCE	\$ 13,868,229	-	-	-	670,000	-	13,198,229	-
AMBULANCE SERVICE	\$ 680,000	380,000	-	-	300,000	-	-	-
STREETS	\$ 1,525,110	1,525,110	-	-	-	-	-	-
GRANT FUND	\$ 26,178,000	-	-	-	-	-	26,178,000	-
CDBG	\$ 1,452,430	-	-	-	-	-	1,452,430	-
POLICE IMPOUND FUND	\$ 15,000	15,000	-	-	-	-	-	-
GO BOND PROCEEDS	\$ 182,225,350	-	-	-	-	-	182,225,350	-
TRAFFIC SIGNAL SDF	\$ 6,076,770	-	-	-	-	-	6,076,770	-
POLICE SDF	\$ 894,354	-	-	-	-	-	849,194	45,160
FIRE SDF	\$ 2,151,729	200,000	-	-	-	-	279,609	1,672,120
PARKS AND RECREATION SDF	\$ 7,635,336	-	-	-	-	-	4,786,966	2,848,370
GENERAL GOVERNMENT SDF	\$ 100,000	100,000	-	-	-	-	-	-
ROAD MAINTENANCE SDF	\$ 22,037,740	-	-	-	-	-	22,037,740	-
OUTSIDE SOURCES	\$ 23,177,041	-	-	-	-	-	23,177,041	-
PROP 400 MAG	\$ 37,177,225	-	-	-	-	-	37,177,225	-
WATER	\$ 39,711,939	3,211,970	1,035,000	-	15,430,000	-	17,634,969	2,400,000
WATER REPAIR & REPLACE	\$ 58,195,996	-	-	-	-	-	50,895,996	7,300,000
MPC - WATER SYSTEM	\$ 9,249,813	-	-	-	-	-	9,249,813	-
WATER SDF	\$ 12,974,314	-	-	-	-	-	538,494	12,435,820
WATER RESOURCE SDF	\$ 4,961,124	-	-	-	275,000	-	4,286,124	400,000
WASTEWATER	\$ 29,968,097	1,632,190	-	-	14,400,000	-	13,935,907	-
WASTEWATER REPAIR & REPL	\$ 69,819,842	-	-	-	-	-	69,819,842	-
NEELY WASTEWATER SDF	\$ 4,110,926	-	-	-	-	-	4,110,926	-
GREENFIELD WASTEWATER SDF	\$ 12,014,053	-	-	-	-	-	8,387,053	3,627,000
ENV SERVICES RESIDENTIAL	\$ 4,394,464	1,590,450	-	-	1,500,000	-	1,304,014	-
ENV SERVICES COMMERCIAL	\$ 644,799	224,480	-	-	400,000	-	20,319	-
ENVIRONMENTAL COMPLIANCE	\$ 3,436,440	289,960	-	-	2,500,000	-	646,480	-
ENV COMP REPAIR & REPLACE	\$ 1,970,000	-	-	-	-	-	1,970,000	-
FLEET OPERATIONS	\$ 421,420	-	-	-	300,000	-	121,420	-
FLEET REPAIR & REPLACEMENT	\$ 1,333,740	-	-	-	-	-	1,333,740	-
TOTAL TRANSFER IN	\$ 681,806,990	\$ 9,169,160	\$ 1,035,000	\$ 1,500,000	\$ 68,701,450	\$ 5,100,000	\$ 553,856,560	\$ 42,444,820

TOWN OF GILBERT
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2023
Schedule A

Fiscal Year					
			General Fund	Special Revenue Funds	
2022	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	\$ 227,938,053	\$ 217,300,011
2022	Actual Expenditures/Expenses**	E	2	\$ 191,874,656	\$ 46,860,504
2023	Fund Balance/Net Position at July 1***		3	\$ 188,864,821	\$ 847,307,595
2023	Primary Property Tax Levy	B	4	\$ -	\$ -
2023	Secondary Property Tax Levy	B	5	\$ -	\$ -
2023	Estimated Revenues Other than Property Taxes	C	6	\$ 233,109,400	\$ 238,346,070
2023	Other Financing Sources	D	7	\$ -	\$ -
2023	Other Financing (Uses)	D	8	\$ -	\$ -
2023	Interfund Transfers In	D	9	\$ 42,095,610	\$ 6,070,000
2023	Interfund Transfers (Out)	D	10	\$ 103,405,709	\$ 368,504,544
2023	Reduction for Amounts Not Available:		11		
	LESS: Amounts for Future Debt Retirement:			\$ -	\$ -
2023	Future Capital Projects			\$ -	\$ -
2023	Maintained Fund Balance for Financial Stability			\$ 62,210,000	\$ 6,060,000
2023	Total Financial Resources Available			\$ 298,454,122	\$ 717,159,121
2023	Budgeted Expenditures/Expenses	E		\$ 256,369,370	\$ 648,266,160

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF GILBERT
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2023
Schedule A

FUNDS					
Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
\$ 54,364,410	\$ 359,855,796	\$ -	\$ 88,307,260	\$ 40,486,980	\$ 988,252,510
\$ 50,656,740	\$ 39,825,038	\$ -	\$ 76,688,177	\$ 38,585,670	\$ 444,490,785
\$ 10,583,740	\$ -	\$ -	\$ 262,204,648	\$ 12,591,600	\$ 1,321,552,404
\$ -	\$ -		\$ -	\$ -	\$ -
\$ 29,600,000	\$ -		\$ -	\$ -	\$ 29,600,000
\$ 3,786,410	\$ -	\$ -	\$ 146,160,000	\$ 39,211,490	\$ 660,613,370
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 42,444,820	\$ 553,856,560	\$ -	\$ 35,540,000	\$ 1,800,000	\$ 681,806,990
\$ -	\$ -	\$ -	\$ 208,141,577	\$ 1,755,160	\$ 681,806,990
\$ 15,021,890	\$ -	\$ -	\$ -	\$ -	\$ 15,021,890
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 35,030,000	\$ 7,281,700	\$ 110,581,700
					\$ -
					\$ -
\$ 71,393,080	\$ 553,856,560	\$ -	\$ 200,733,071	\$ 44,566,230	\$ 1,886,162,184
\$ 68,831,770	\$ 553,856,560	\$ -	\$ 101,367,120	\$ 42,150,760	\$ 1,670,841,740

EXPENDITURE LIMITATION COMPARISON

	2022	2023
1. Budgeted expenditures/expenses	\$ 988,252,510	\$ 1,670,841,740
2. Add/subtract: estimated net reconciling items	\$ (407,100,000)	\$ (1,055,800,000)
3. Budgeted expenditures/expenses adjusted for reconciling items	\$ 581,152,510	\$ 615,041,740
4. Less: estimated exclusions	\$ (150,000,000)	\$ (150,000,000)
5. Amount subject to the expenditure limitation	\$ 431,152,510	\$ 465,041,740
6. EEC expenditure limitation	\$ 461,713,091	\$ 500,348,278

TOWN OF GILBERT
Tax Levy and Tax Rate Information
Fiscal Year 2023
Schedule B

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	27,750,000	29,600,000
C. Total property tax levy amounts	\$ 27,750,000	\$ 29,600,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 27,550,000	
(2) Prior years' levies	200,000	
(3) Total secondary property taxes	\$ 27,750,000	
C. Total property taxes collected	\$ 27,750,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.9895	0.9897
(3) Total city/town tax rate	0.9895	0.9897
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>391</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF GILBERT
Revenues Other Than Property Taxes
Fiscal Year 2023
Schedule C

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2022</u>	<u>ACTUAL REVENUES* 2022</u>	<u>ESTIMATED REVENUES 2023</u>
GENERAL FUND			
Local taxes			
Local taxes, audit, & franchise fees	\$ 109,325,000	127,500,000	130,425,000
Licenses and permits			
Licenses and permits	3,890,000	4,147,000	3,865,000
Intergovernmental			
State Shared Revenue	60,000,000	66,000,000	83,000,000
State Grants & Contributions	900,000	876,000	886,000
Other Governments Revenue	1,180,000	1,682,630	1,620,000
Charges for services			
Charges for services	7,501,300	8,390,790	8,333,400
Fines and forfeits			
Fines and forfeits	2,645,000	2,725,000	2,640,000
Interest on investments			
General Fund	500,000	500,000	500,000
General Fund Repair & Replacement	50,000	50,000	50,000
In-lieu taxes			
SRP In Lieu	1,000,000	1,000,000	1,000,000
Miscellaneous			
Miscellaneous	443,000	725,660	790,000
Total General Fund	\$ 187,434,300	\$ 213,597,080	\$ 233,109,400
SPECIAL REVENUE FUNDS			
HURF	\$ 17,300,000	17,300,000	18,350,000
Vehicle License Tax	11,800,000	11,800,000	12,200,000
Interest Income	120,000	120,000	120,000
Streets Repair & Replacement	20,000	20,000	20,000
Other Streets Revenue	33,000	55,000	55,000
	\$ 29,273,000	\$ 29,295,000	\$ 30,745,000
Grants	\$ 5,539,640	2,659,001	31,488,370
	\$ 5,539,640	\$ 2,659,001	\$ 31,488,370
Other Special Revenue	\$ 2,318,890	2,173,890	3,213,270
System Development Fees	25,590,000	17,290,000	17,551,010
Intergovernmental Revenue			2,282,000
	\$ 27,908,890	\$ 19,463,890	\$ 23,046,280

**TOWN OF GILBERT
Revenues Other Than Property Taxes
Fiscal Year 2023
Schedule C**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
CDBG/HOME	\$ 2,746,000	1,811,937	3,232,400
	\$ 2,746,000	\$ 1,811,937	\$ 3,232,400
PKID	\$ 850,780	850,780	1,144,890
Streetlight Improvement District	1,871,400	1,871,400	1,864,000
	\$ 2,722,180	\$ 2,722,180	\$ 3,008,890
Police Impound	\$ 85,000	90,000	90,000
	\$ 85,000	\$ 90,000	\$ 90,000
Ambulance Transport	\$ 4,169,940	4,200,000	5,200,000
	\$ 4,169,940	\$ 4,200,000	\$ 5,200,000
Other Funding Sources	\$ 229,672,450	733,621,000	141,535,130
	\$ 229,672,450	\$ 733,621,000	\$ 141,535,130
Total Special Revenue Funds	\$ 302,117,100	\$ 793,863,008	\$ 238,346,070
DEBT SERVICE FUNDS			
Special Assessments	\$ 4,223,350	622,300	3,751,410
Investment Income	75,000	35,000	35,000
	\$ 4,298,350	\$ 657,300	\$ 3,786,410
Total Debt Service Funds	\$ 4,298,350	\$ 657,300	\$ 3,786,410
ENTERPRISE FUNDS			
Water Operating	\$ 55,317,000	56,107,500	65,103,000
Water Repair & Replacement	500,000	500,000	500,000
Water and Water Resources SDF	16,000,000	11,000,000	14,500,000
	\$ 71,817,000	\$ 67,607,500	\$ 80,103,000
Wastewater Operating	\$ 31,126,000	31,951,000	33,656,000
Wastewater Repair & Replacement	200,000	200,000	200,000
Wastewater SDF	4,280,000	3,120,000	3,555,000
	\$ 35,606,000	\$ 35,271,000	\$ 37,411,000
Env Services Residential	\$ 16,277,000	16,370,000	20,295,000
Env Services Residential Repair & Replacement	55,000	55,000	109,000
	\$ 16,332,000	\$ 16,425,000	\$ 20,404,000

**TOWN OF GILBERT
Revenues Other Than Property Taxes
Fiscal Year 2023
Schedule C**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
Env Services Commercial	\$ 2,797,000	2,973,000	3,395,000
Env Services Commercial Repair & Replacement	2,000	2,000	2,000
	\$ 2,799,000	\$ 2,975,000	\$ 3,397,000
Environmental Compliance	\$ 5,058,000	4,555,000	4,840,000
Env Compliance Repair & Replacement	5,000	5,000	5,000
	\$ 5,063,000	\$ 4,560,000	\$ 4,845,000
Total Enterprise Funds	\$ 131,617,000	\$ 126,838,500	\$ 146,160,000
INTERNAL SERVICE FUNDS			
Fleet Maintenance	\$ 8,911,000	9,026,000	9,401,000
	\$ 8,911,000	\$ 9,026,000	\$ 9,401,000
Health Self Insurance	\$ 19,460,000	24,685,000	20,920,000
	\$ 19,460,000	\$ 24,685,000	\$ 20,920,000
Dental Self Insurance	\$ 1,365,000	1,284,000	1,282,000
	\$ 1,365,000	\$ 1,284,000	\$ 1,282,000
Workers' Compensation	\$ 2,500,000	3,261,000	3,260,000
	\$ 2,500,000	\$ 3,261,000	\$ 3,260,000
General Liability Insurance	\$		4,348,490
	\$	\$	\$ 4,348,490
Total Internal Service Funds	\$ 32,236,000	\$ 38,256,000	\$ 39,211,490
TOTAL ALL FUNDS	\$ 657,702,750	\$ 1,173,211,888	\$ 660,613,370

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF GILBERT
Other Financing Sources/ <Uses> and Interfund Transfers
Fiscal Year 2023
Schedule D

FUND	OTHER FINANCING 2023		INTERFUND TRANSFERS 2023	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$	\$	\$ 9,169,160	\$ 84,515,178
General Fund Repair & Replacement			32,926,450	18,890,531
Total General Fund	\$	\$	\$ 42,095,610	\$ 103,405,709
SPECIAL REVENUE FUNDS				
Streets	\$	\$	\$	\$ 15,393,339
Streets Repair & Replacement			670,000	
CDBG/HOME				1,452,430
Police Impound			100,000	15,000
Ambulance Transport			300,000	680,000
Grants				26,178,000
System Development Fees			5,000,000	72,956,346
Other Funding Sources				251,829,429
Total Special Revenue Funds	\$	\$	\$ 6,070,000	\$ 368,504,544
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 42,444,820	\$
Total Debt Service Funds	\$	\$	\$ 42,444,820	\$
CAPITAL PROJECTS FUNDS				
Redevelopment	\$	\$	\$ 27,844,510	\$
Streets			246,780,870	
Traffic Control			14,383,330	
Parks and Recreation			21,041,500	
Municipal Facilities			66,151,730	
Water			75,076,960	
Wastewater			94,567,840	
Storm Water			8,009,820	
Total Capital Projects Funds	\$	\$	\$ 553,856,560	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$	\$ 39,711,939
Water Repair & Replacement			15,705,000	58,195,996
Wastewater			1,035,000	29,968,097
Wastewater Repair & Replacement			14,400,000	69,819,842
Env Services Residential				4,394,464
Env Svc Residential Repair & Replace			1,500,000	
Env Services Commercial				644,799
Env Svc Commercial Repair & Replace			400,000	
Environmental Compliance				3,436,440
Env Compliance Repair & Replace			2,500,000	1,970,000
Total Enterprise Funds	\$	\$	\$ 35,540,000	\$ 208,141,577
INTERNAL SERVICE FUNDS				
Fleet	\$	\$	\$	\$ 421,420
Fleet Repair & Replacement			300,000	1,333,740
General Liability Insurance			1,500,000	
Total Internal Service Funds	\$	\$	\$ 1,800,000	\$ 1,755,160
TOTAL ALL FUNDS	\$	\$	\$ 681,806,990	\$ 681,806,990

**TOWN OF GILBERT
Expenditures/Expenses by Fund
Fiscal Year 2023
Schedule E**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
GENERAL FUND				
Mayor and Council	\$ 799,680	\$	\$ 721,590	\$ 807,340
Manager	1,722,280	60,000	1,781,060	1,832,910
Community Resources		584,200	491,150	698,140
Emergency Mgt and Safety	544,590	61,660	407,280	576,360
Digital Government	1,889,790		1,547,730	1,983,470
Intergovernmental Relations	428,490	10,790	438,740	449,470
Economic Development	2,510,770	157,300	2,327,681	3,435,710
Information Technology	16,156,250	933,970	14,959,920	22,666,160
Human Resources	2,915,950	(56,039)	2,831,549	3,014,780
Management and Budget	762,470		701,280	845,410
Town Clerk	1,000,750		911,571	978,940
Legal Services	3,885,020	247,440	4,123,033	4,340,640
Management Services	3,158,010	74,000	3,194,689	3,596,550
Municipal Court	3,521,940	107,650	3,612,630	3,729,200
Development Services	8,354,750	82,000	7,716,669	9,014,380
Police	61,716,320	167,400	59,141,125	67,747,950
Fire and Rescue	37,782,490	2,093,543	38,179,667	46,260,910
Parks and Recreation	26,509,260	(286,490)	24,852,950	28,993,620
Public Works	860,040		762,792	1,553,030
GF Replacement	10,475,840	(1,357,370)	2,501,330	12,018,450
Non-Departmental	49,091,000	(9,027,691)	20,670,220	41,825,950
Total General Fund	\$ 234,085,690	\$ (6,147,637)	\$ 191,874,656	\$ 256,369,370
SPECIAL REVENUE FUNDS				
Streets	\$ 25,561,170	\$ (333,550)	\$ 23,165,570	\$ 28,872,390
Grants	5,539,640		567,060	5,310,370
CDBG/HOME	1,360,620	1,125,270	1,358,900	1,779,970
Police Impound	178,580		150,010	193,470
Ambulance Transport	4,493,940	250	4,141,110	5,572,590
Special Districts	2,929,460	10,000	2,933,460	3,240,140
Development Fees	1,000,640	26,700	1,000,640	766,760
Other Special Revenue	2,989,090	(39,032)	1,070,600	3,008,500
Total Special Revenue Funds	\$ 44,053,140	\$ 789,638	\$ 34,387,350	\$ 48,744,190
DEBT SERVICE FUNDS				
Debt Service	\$ 54,364,410	\$	\$ 50,656,740	\$ 68,831,770
Total Debt Service Funds	\$ 54,364,410	\$	\$ 50,656,740	\$ 68,831,770
OTHER FUNDING SOURCES				
Capital Projects	\$ 203,178,210	\$ (30,720,977)	\$ 12,473,154	\$ 599,521,970
Total Other Funding Sources	\$ 203,178,210	\$ (30,720,977)	\$ 12,473,154	\$ 599,521,970
CAPITAL PROJECT FUNDS				
Redevelopment	\$ 8,053,140	\$ 11,973,817	\$ 1,903,162	\$ 27,844,510
Streets	76,536,500	4,176,680	12,453,456	246,780,870
Traffic Control	12,123,520		2,930,838	14,383,330
Parks and Recreation	12,643,560		1,051,888	21,041,500
Municipal Facilities	49,753,240	1,624,808	7,447,428	66,151,730

TOWN OF GILBERT
Expenditures/Expenses by Fund
Fiscal Year 2023
Schedule E

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
Water	79,955,090	14,954,421	7,473,017	75,076,960
Wastewater	82,888,430	2,426,590	6,561,725	94,567,840
Storm Water	2,736,000	10,000	3,524	8,009,820
Total Capital Project Funds	\$ 324,689,480	\$ 35,166,316	\$ 39,825,038	\$ 553,856,560
ENTERPRISE FUNDS				
Water	\$ 39,456,590	\$ (3,757,350)	\$ 33,680,435	\$ 43,211,680
Wastewater	25,253,460	(2,792,590)	20,024,287	28,088,830
Env Services Residential	23,170,170	(212,400)	17,897,360	23,097,580
Env Services Commercial	3,531,640	(17,600)	2,360,745	4,020,540
Environmental Compliance	3,675,340		2,725,350	2,948,490
Total Enterprise Funds	\$ 95,087,200	\$ (6,779,940)	\$ 76,688,177	\$ 101,367,120
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$ 9,099,600	\$	\$ 8,121,050	\$ 10,134,900
Health Self Insurance	20,088,280	7,032,475	26,212,640	22,973,840
Dental Self Insurance	1,372,000		1,283,630	1,570,000
Workers' Compensation	2,234,500	660,125	2,968,350	3,123,530
General Liability Insurance				4,348,490
Total Internal Service Funds	\$ 32,794,380	\$ 7,692,600	\$ 38,585,670	\$ 42,150,760
TOTAL ALL FUNDS	\$ 988,252,510	\$	\$ 444,490,785	\$ 1,670,841,740

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2023
Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
Mayor and Council				
General Fund	\$ 799,680	\$	\$ 721,590	\$ 807,340
Department Total	\$ 799,680	\$	\$ 721,590	\$ 807,340
Manager				
General Fund	\$ 1,722,280	\$ 60,000	\$ 1,781,060	\$ 1,832,910
CDBG/HOME	1,360,620	1,125,270	1,358,900	1,779,970
Special Revenue	59,540		59,540	59,620
Department Total	\$ 3,142,440	\$ 1,185,270	\$ 3,199,500	\$ 3,672,500
Community Resources				
General Fund		584,200	491,150	698,140
Department Total	\$	\$ 584,200	\$ 491,150	\$ 698,140
Emergency Mgt and Safety				
General Fund	\$ 544,590	\$ 61,660	\$ 407,280	\$ 576,360
Grants	134,530		94,410	128,520
Department Total	\$ 679,120	\$ 61,660	\$ 501,690	\$ 704,880
Digital Government				
General Fund	\$ 1,889,790	\$	\$ 1,547,730	\$ 1,983,470
Special Revenue	9,940		9,940	9,940
Department Total	\$ 1,899,730	\$	\$ 1,557,670	\$ 1,993,410
Intergovernmental Relations				
General Fund	\$ 428,490	\$ 10,790	\$ 438,740	\$ 449,470
Grants		25,000	25,000	
Special Revenue	77,710		65,080	62,940
Department Total	\$ 506,200	\$ 35,790	\$ 528,820	\$ 512,410
Economic Development				
General Fund	\$ 2,510,770	\$ 157,300	\$ 2,327,681	\$ 3,435,710
Special Revenue	100,000		100,000	
Department Total	\$ 2,610,770	\$ 157,300	\$ 2,427,681	\$ 3,435,710
Information Technology				
General Fund	\$ 16,156,250	\$ 933,970	\$ 14,959,920	\$ 22,666,160
Department Total	\$ 16,156,250	\$ 933,970	\$ 14,959,920	\$ 22,666,160
Human Resources				
General Fund	\$ 2,915,950	\$ (56,039)	\$ 2,831,549	\$ 3,014,780
Department Total	\$ 2,915,950	\$ (56,039)	\$ 2,831,549	\$ 3,014,780
Management and Budget				
General Fund	\$ 762,470	\$	\$ 701,280	\$ 845,410
Department Total	\$ 762,470	\$	\$ 701,280	\$ 845,410
Town Clerk				
General Fund	\$ 1,000,750	\$	\$ 911,571	\$ 978,940
Department Total	\$ 1,000,750	\$	\$ 911,571	\$ 978,940

**TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2023
Schedule F**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
Legal Services				
General Fund	\$ 3,885,020	\$ 247,440	\$ 4,123,033	\$ 4,340,640
Department Total	\$ 3,885,020	\$ 247,440	\$ 4,123,033	\$ 4,340,640
Management Services				
General Fund	\$ 3,158,010	\$ 74,000	\$ 3,194,689	\$ 3,596,550
Department Total	\$ 3,158,010	\$ 74,000	\$ 3,194,689	\$ 3,596,550
Municipal Court				
General Fund	\$ 3,521,940	\$ 107,650	\$ 3,612,630	\$ 3,729,200
Special Revenue	534,570		488,710	588,310
Department Total	\$ 4,056,510	\$ 107,650	\$ 4,101,340	\$ 4,317,510
Development Services				
General Fund	\$ 8,354,750	\$ 82,000	\$ 7,716,669	\$ 9,014,380
Special Revenue	860,000			1,051,890
Department Total	\$ 9,214,750	\$ 82,000	\$ 7,716,669	\$ 10,066,270
Police				
General Fund	\$ 61,716,320	\$ 167,400	\$ 59,141,125	\$ 67,747,950
Police Impound	178,580		150,010	193,470
Grants	405,110	40,740	445,850	181,850
Special Revenue	212,880		212,880	107,610
Department Total	\$ 62,512,890	\$ 208,140	\$ 59,949,865	\$ 68,230,880
Fire and Rescue				
General Fund	\$ 37,782,490	\$ 2,093,543	\$ 38,179,667	\$ 46,260,910
Ambulance Transport	4,493,940	250	4,141,110	5,572,590
Grants		1,800	1,800	
Special Revenue	64,560		64,560	58,300
Department Total	\$ 42,340,990	\$ 2,095,593	\$ 42,387,137	\$ 51,891,800
Parks and Recreation				
General Fund	\$ 26,509,260	\$ (286,490)	\$ 24,852,950	\$ 28,993,620
Special Revenue	20,000		20,000	20,000
Department Total	\$ 26,529,260	\$ (286,490)	\$ 24,872,950	\$ 29,013,620
Public Works				
General Fund	\$ 860,040	\$	\$ 762,792	\$ 1,553,030
Streets Fund	25,561,170	(333,550)	23,165,570	28,872,390
Water Fund	39,456,590	(3,757,350)	33,680,435	43,211,680
Wastewater Fund	25,253,460	(2,792,590)	20,024,287	28,088,830
Env Services Residential	23,170,170	(212,400)	17,897,360	23,097,580
Env Services Commercial	3,531,640	(17,600)	2,360,745	4,020,540
Environmental Compliance	3,675,340		2,725,350	2,948,490
Department Total	\$ 121,508,410	\$ (7,113,490)	\$ 100,616,539	\$ 131,792,540

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2023
Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
Special Revenue and Non-Operating				
Repair and Replacement	\$ 10,475,840	\$ (1,357,370)	\$ 2,501,330	\$ 12,018,450
Non-Departmental	49,091,000	(9,027,691)	20,670,220	41,825,950
Miscellaneous Grants	5,000,000	(67,540)		5,000,000
Special Districts	2,929,460	10,000	2,933,460	3,240,140
Development Fees	1,000,640	26,700	1,000,640	766,760
Other Special Revenue	1,049,890	(39,032)	49,890	1,049,890
Debt Service	54,364,410		50,656,740	68,831,770
Other Funding Sources	203,178,210	(30,720,977)	12,473,154	599,521,970
Capital Improvement Funds	324,689,480	35,166,316	39,825,038	553,856,560
Internal Services	32,794,380	7,692,600	38,585,670	42,150,760
Department Total	\$ 684,573,310	\$ 1,683,006	\$ 168,696,142	\$ 1,328,262,250
TOTAL ALL FUNDS	\$ 988,252,510	\$	\$ 444,490,785	\$ 1,670,841,740

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF GILBERT
Full-Time Employees and Personnel Compensation
Fiscal Year 2023
Schedule G

FUND	Full-Time Equivalent (FTE) 2023	Employee Salaries and Hourly Costs 2023	Retirement Costs 2023	Healthcare Costs 2023	Other Benefit Costs 2023	Total Estimated Personnel Compensation 2023
GENERAL FUND	1230.74	\$ 121,732,045	\$ 16,666,778	\$ 20,105,884	\$ 5,823,943	\$ 164,328,650
SPECIAL REVENUE FUNDS						
Roadway and Maintenance	1.00	\$ 79,454	\$ 7,971	\$ 22,251	\$ 4,964	\$ 114,640
Streets	58.66	4,663,044	454,821	921,155	277,990	6,317,010
Grants		188,000				188,000
CDBG	1.65	147,451	15,177	32,356	9,406	204,390
Parkway Improvement District	3.10	199,922	20,638	54,072	12,778	287,410
Court Automation	1.00	99,172	10,230	19,572	6,286	135,260
Court Enhancement	1.00	47,452	4,841	19,454	2,983	74,730
Police Impound	1.90	129,477	13,958	28,631	8,184	180,250
Ambulance Transport	39.56	2,800,515	282,059	505,716	173,330	3,761,620
Native American Internship	0.80	26,000		30	1,910	27,940
Total Special Revenue Funds	108.67	\$ 8,380,487	\$ 809,695	\$ 1,603,237	\$ 497,831	\$ 11,291,250
CAPITAL PROJECTS FUNDS						
CIP Administration	14.90	\$ 1,822,646	\$ 188,309	\$ 252,478	\$ 115,547	\$ 2,378,980
Total Capital Projects Funds	14.90	\$ 1,822,646	\$ 188,309	\$ 252,478	\$ 115,547	\$ 2,378,980
ENTERPRISE FUNDS						
Water	142.93	\$ 9,004,824	\$ 1,110,039	\$ 2,316,284	\$ 677,073	\$ 13,108,220
Wastewater	53.50	4,919,643	424,564	777,313	257,250	6,378,770
Env Services Residential	85.81	6,180,993	575,571	1,363,464	352,442	8,472,470
Env Services Commercial	8.44	710,557	68,050	165,577	41,766	985,950
Environmental Compliance	12.59	869,654	83,931	155,720	51,855	1,161,160
Total Enterprise Funds	303.27	\$ 21,685,671	\$ 2,262,155	\$ 4,778,358	\$ 1,380,386	\$ 30,106,570
INTERNAL SERVICE FUND						
Fleet Maintenance	29.00	\$ 2,095,118	\$ 213,273	\$ 471,366	\$ 130,493	\$ 2,910,250
Health Self Insurance	1.00	90,982	9,409	7,085	5,894	113,370
Workers' Compensation	1.00	79,656	8,274	1,240	4,950	94,120
General Liability Insurance	1.00	96,320	10,467	19,637	6,276	132,700
Total Internal Service Fund	32.00	\$ 2,362,076	\$ 241,423	\$ 499,328	\$ 147,613	\$ 3,250,440
TOTAL ALL FUNDS	1689.58	\$ 155,982,925	\$ 20,168,360	\$ 27,239,285	\$ 7,965,320	\$ 211,355,890

Full Time Equivalent (FTE) shown on Schedule G include Limited Term Agreements (LTA's) in place for FY 2023.

311	Citizen engagement tool that allows residents to report quality-of-life issues and request Gilbert Services. Residents can report issues, provide pictures, videos and specific descriptions of the issue. The tool allows residents to track the progress of their issue and be notified when it is resolved.
ACA	<i>Affordable Care Act</i> is a comprehensive health care reform law enacted in March 2010.
Account	Financial reporting unit for budget, management, or accounting purposes.
Accrual	An accounting process that matches revenue to the period earned and the expenditures to the period incurred.
ACFR	An <i>Annual Comprehensive Financial Report</i> (ACFR) is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
Actuals	Refers to the actual expenditures paid by and revenues paid to Gilbert.
ADA	<i>Americans with Disabilities Act</i> is the Federal Law regarding issues and facilities for those with disabilities.
ADEQ	<i>Arizona Department of Environmental Quality</i> administers a variety of programs to improve the health and welfare of our citizens and ensure the quality of Arizona's air, land, and water resources meets healthful, regulatory standards.
Adoption	A formal action taken by the Town Council that sets the spending limits for the fiscal year.
ADWR	<i>Arizona Department of Water Resources</i> is a state agency that administers and enforces groundwater laws in Arizona.
ADMP	<i>Area Drainage Master Plan</i> provides minimum criteria and standards for flood control and drainage relating to land use and development.
AF	<i>Acre-feet/foot</i> is a unit of volume commonly used in the United States in reference to large-scale water resources, such as reservoirs, aqueducts, canals, sewer flow capacity, and river flows. One acre-foot is equal to 325,851 3/7 th gallons of water.
Alex	Gilbert launched our Open Data Portal and created a character, named Alex, to help connect the dots on how to use our data on other websites, applications or research.
Allocation	A component of an appropriation that is earmarked for expenditure by specific organization units and/or for special purposes, activities, or objects.

AMWUA	<i>Arizona Municipal Water Users Association</i> is a voluntary, non-profit corporation established by municipalities in Maricopa County for the development of urban water resources policy.
Appropriation	A legal authorization granted by Council which permits Gilbert to make expenditures of resources and to incur obligations for specific purposes.
Arizona Auditor General Schedules A-G	Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Office of the Auditor General developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns must include in their budget.
ARPA	<i>American Rescue Plan Act</i> is a bill that provides federal funds to local governments to address the impacts of COVID-19.
ASR	<i>Aquifer storage recovery</i>
Assessed Valuation	A valuation placed upon real estate or other property by the County Assessor and the state as a basis for levying taxes.
Asset	Valuable resource that an entity owns or controls. They represent probable future economic benefits and arise as a result of past transactions or events.
ASU	<i>Arizona State University</i> , a state-funded university.
Audit	A formal examination, correction, and official endorsing of financial accounts undertaken annually by an accountant.
Available Fund Balance	Funds remaining from the prior year which are available for appropriation and expenditure in the current year.
AZDOR	<i>Arizona Department of Revenue</i> is organized to achieve the efficient collection and processing of taxes, timely enforcement of tax laws and accurate valuation of property.
Balanced Budget	Each fund in the budget must be in balance; total anticipated revenues plus beginning undesignated fund balance must equal or exceed total expenditure appropriations for the upcoming fiscal year.
Bond	A written instrument to pay a specified sum of money (the face value or principal amount) on a specified date (the maturity date) at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance.

**Bond – General
Obligation (G.O.)
Bonds**

Bonds that finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the Town. Limitations for bonding capacity are set by State statute. The Town may issue general obligation bonds up to 20% of its secondary assessed valuation for water, wastewater, artificial lighting, parks, open space, public safety and emergency services, streets, transportation, and recreational facility improvements. The Town may issue general obligation bonds up to 6% of its secondary assessed valuation for any other general-purpose improvement.

**Bond – Highway User
Revenue (HURF)
Bonds**

This type of revenue bond is used solely for street and highway improvements and requires voter approval. State law imposes the maximum limitation of highway user revenue that shall be used for debt servicing of revenue bonds. The amount shall not exceed 50% of the total from highway user revenue for the previous twelve-month period.

**Bond – Municipal
Property Corporation
(MPC) Bonds**

This is a source of funding used to build current municipal facilities as well as major water and wastewater infrastructure facilities. Pledged against these bonds are the excise taxes of the community which include Town sales tax, franchise tax revenue, State shared sales tax, revenue sharing, and system development fee collections for growth-related projects. The corporation owns the resulting infrastructure and leases it to the Town in the amount of the required annual debt service. Once the bonds are paid in full, the infrastructure is deeded over to the town. MPC bonds do not require voter approval.

**Bond – Revenue
Bonds**

Revenue Bonds are payable from a specific source of revenue, do not pledge the full faith and credit of the issuer, and do not affect the property tax rate. Pledged revenues may be derived from the operation of the financed project, grants, and excise or other specified non-property tax. These bonds require voter approval.

Bond Refinancing

The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

Budget

A financial plan proposed for raising and spending money for specified programs, functions, or activities during the fiscal year. A detailed annual operating plan expressed in terms of estimated revenues and expenses for conducting programs and related services.

**CAP – Central Arizona
Project**

Central Arizona Project (CAP) is Arizona's single largest resource for renewable water supplies. CAP is designed to bring about 1.5 million acre-feet of water from the Colorado River to Central and Southern Arizona every year.

Capital Improvement

Includes any expenditure over \$100,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.

CIP – Capital Improvement Plan

The *Capital Improvement Plan* is a comprehensive plan of capital investment projects which identifies priorities as to: need, method of financing, project costs, and revenues that will result during a five-year period. The first year of the program represents the capital budget for the ensuing fiscal year and must be formally adopted during the budget process.

Capital Outlay

Purchase of an asset with a value greater than \$10,000 that is intended to continue to be held or used for a period greater than two years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.

CAPRA

Commission for Accreditation of Park and Recreation Agencies provides quality assurance and quality improvement of accredited park and recreation agencies throughout the United States by providing agencies with a management system of best practices.

CARES

Coronavirus Aid, Relief, and Economic Security Act is a bill that provides federal funds local governments to address the impacts of COVID-19.

Carryforward

Year-end savings that can be carried forward to cover expenses of the next fiscal year. These funds can also be appropriations for encumbered amounts made in one fiscal year that are re-appropriated in a subsequent fiscal year.

CAWCD

Central Arizona Water Conservation District is a multi-county water conservation district that acts as the operating agent of the Central Arizona Project (CAP).

CDBG

Community Development Block Grants provide Federal Grant Program funds on an annual basis to support specific low to moderate income community development opportunities.

CFS

Calls for Service generally refer to assignments that are typically distributed to public safety professionals that require their presence to resolve, correct or assist a particular situation.

CMMS

Computerized maintenance management system tracks work orders and their status in the process.

CNG

Compressed Natural Gas is a fuel which can be used in place of gasoline, diesel fuel and propane.

COBRA

The Consolidated Omnibus Budget Reconciliation Act (COBRA) gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events. Qualified individuals may be required to pay the entire premium for coverage up to 102 percent of the cost to the plan.

Consumer Price Index	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
Contingency	An amount included in the budget that is not designated for a specific purpose. The contingency amount is budgeted for emergencies and unforeseen events.
Contractual Services	Services rendered to a government by private firms, individuals or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.
CQI	<i>Continuous Quality Improvement</i> is an integral part of the Town’s culture to ensure that operations are continually improved and updated.
CSU	<i>Crime Scene Unit</i> located in the Gilbert Police Department.
DDACTS	<i>Data Driven Approaches to Crime and Traffic Safety</i> integrate location-based crime and traffic data to establish effective and efficient methods for deploying law enforcement and other resources.
Debt Limit	A state-imposed limit on the amount of debt that can be issued.
Debt Service	Principal and interest payments on outstanding bonds.
Department	A major administrative division of the Town that indicates overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation	Expiration in the service life of capital assets attributed to wear and tear, deterioration, inadequacy or obsolescence.
DHS	<i>Department of Homeland Security</i>
Division	A group of homogeneous cost centers within a department.
EDGE	EDGE stands for ‘Employee’s Driving Gilbert’s Excellence’. EDGE combines Continuous Quality Improvement and Lean Six Sigma and educates employees on methods for aligning people, process and technology to deliver efficient, effective and customer-focused services.
Effluent	Wastewater that has been treated to required standards and is released from the treatment plant.
EMF	Under the Watershed Protection and Flood Prevention Act, Public Law 566, the <i>East Maricopa Floodway (EMF)</i> was designed and constructed. The EMF is a compacted earth, concrete and riprap channel that provides 100-year flood protection for the Williams Chandler watershed area.

Encumbrance	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
EnDVR	<i>End Domestic Violence Responsibly</i> is a program run by the Prosecutors Office and Courts and centers around Domestic Violence related issues in Gilbert.
Enterprise Funds	A sub-set of the Proprietary Fund Type that requires accounting for activities like a business where the results indicate income or loss from operations.
EPA	<i>Environmental Protection Agency</i> sets regulatory limits for the amounts of certain contaminants in water provided by public water systems. These standards are required by the Safe Drinking Water Act.
Executive Team	Team made up of the Town Manager, Assistant Town Manager, Department Directors, and designated management staff.
Expenditure	Actual outlay of funds for obtaining assets or goods and services regardless of when the expense is actual paid.
FCDMC	<i>Flood Control District of Maricopa County</i>
FCU	<i>Financial Crimes Unit</i> located in the Gilbert Police Department.
FMIS	<i>Financial Management Information Systems</i>
FTE	<i>Full-Time Equivalent</i> converts positions to the decimal equivalent of a full-time position primarily based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to 0.50 FTE.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources.
Fund Balance	Represents the net difference between total financial resources and total appropriated uses.
Fiscal Year (FY)	<i>Fiscal Year</i> is the period designated for the beginning and ending of financial transactions. The Town fiscal year is July 1 to June 30.
FVU	<i>Family Violence Unit</i> located in the Gilbert Police Department.
GASB	<i>Governmental Accounting Standards Board</i>
GAAP	<i>Generally Accepted Accounting Principles</i> are the uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the basic financial statements of an entity. These principals encompass the conventions, rules, and procedures that define the accepted accounting practices at a particular time.

GCUHF	<i>Gilbert Chandler Unified Holding Facility</i> is a detention facility owned by Gilbert and operated in partnership with City of Chandler.
General Fund	Primary fund used to provide resources for day-to-day activities that provide general public benefit, and services that provide support to direct service areas; the fund to be used for all financial resources except those required to be accounted for in another fund. Examples include Police, Fire and Parks and Recreation.
General Plan	A planning and legal document that outlines the community vision in terms of land use.
GFOA	<i>Government Finance Officers Association</i> is the professional association of state/provincial and local finance officers in the United States and Canada and has served the public finance profession since 1906. Members are dedicated to the sound management of government financial resources.
GFRD	<i>Gilbert Fire and Rescue Department</i>
Gilbert Wellness	<i>Gilbert Wellness</i> is a program implemented in FY 2016 to educate and support employee wellness.
GIS	<i>Geographic Information System</i> is a computer system that places layers of geographic information in a useful order to provide answers to questions regarding land.
GMP	<i>Guaranteed maximum price</i> is the maximum price paid to a contractor for construction of a project.
GO Bonds	<i>General Obligation Bonds</i> are secured by Gilbert property tax and authorization for the bonds must be approved by a vote of the citizens.
Goal	Desired end result statement that provides a framework for what will be accomplished.
Governmental Fund	General, Special Revenue, Debt Service, Capital Projects, and Trust Funds. Refers to the use of fund accounting in which funds are set up for specific sources of revenues. The main purpose is stewardship of financial resources received and expended in compliance with legal or other requirements.
GPD	<i>Gilbert Police Department</i>
GPEC	<i>Greater Phoenix Economic Council</i> aims to attract quality businesses to the Greater Phoenix region from around the world, and to advocate and champion foundational efforts to improve the region's competitiveness.
Grants	State and Federal subsidies received in response to a specific need.

GSF	<i>Groundwater Storage Facility</i> is a water exchange authorized under state law where the operator of the GSF (typically an irrigation district) will substitute renewable surface water (CAP water) for groundwater that it has a legal right to pump. This substitution of surface water for groundwater essentially “saves” groundwater that would have been pumped and is legally considered analogous to direct recharge. The customer storing at a GSF receives long-term storage credits that can later be recovered and not counted as groundwater pumping.
GWRP	<i>Greenfield Water Reclamation Plant</i> is located at 4400 S Greenfield Road and operating in partnership with the City Mesa and City of Queen Creek.
Heritage District	Historic Downtown Gilbert is an area of up-scale restaurants, entertainment, and shopping.
HOA	<i>Homeowners Association</i> is an organization of all owners of land in the development that is governed by a board. The HOA collects fines and assessments from the homeowners, maintains the common areas, and enforces the association’s governing documents, including rules regarding construction and maintenance of individual homes.
HOME	<i>HOME</i> Investment Partnership Funds are provided by the U.S. Department of Housing and Urban Development (HUD) and are used to fund a wide range of activities including building, buying, and/or rehabilitation of affordable housing for rent, homeownership or providing rental assistance to low-income people.
HHW	<i>Household Hazardous Waste</i> is a facility in Gilbert that accepts items that are considered inappropriate to dispose of in the landfill.
HIPPA	<i>Health Insurance Portability and Accountability</i>
HMI	<i>Human machine interface</i> enables machines and humans to communicate with each other.
HURF	<i>Highway User Revenue Fund</i> is a separate funding source dedicated to provide support for street improvements and maintenance.
HVAC	<i>Heating Ventilation and Air Conditioning</i>
ICMA	<i>International City/County Management Association</i> is an association representing professionals in local government management.
ICPMS	<i>Inductively coupled plasma mass spectrometry</i> is an analytical technique that can be used to measure elements at trace levels in biological fluids.
IGA	<i>Intergovernmental Agreement</i> is a contract between governmental entities as authorized by State law.
IISNS	<i>Internally Illuminated Street Name Sign</i>

Improvement District (ID)	Formed to address major capital needs that benefit specific property owners. Bonds are issued to finance these improvements, and are repaid by assessments on affected property owners.
Infrastructure	The physical assets of the town. Assets include streets, water, wastewater, public buildings, and parks.
Infrastructure Improvement Plan	An <i>Infrastructure Improvement Plan</i> is a written plan identifying the necessary public services that are subject to system development fees.
Internal Service Fund (ISF)	A sub-set of the Proprietary Fund Type that accounts for the activity of internal functions providing service to other functional areas. An Internal Service Fund receives revenue by charging other areas in the Town based on services provided.
ITS	<i>Intelligent Traffic Systems</i>
IVR	<i>Interactive Voice Response</i>
JCEF	The <i>Judicial Collection Enhancement Fund</i> was established to improve the administration of justice by enhancing the enforcement of court orders.
Lean Six Sigma	<i>Lean Six Sigma</i> allows quality and efficiency improvements to be effectively realized. The focus of Lean is about speed, efficiency and taking waste out of a process. Six Sigma focuses on effectiveness and removal of errors. When combined and implemented properly, it can be a powerful management tool that can greatly improve an organization's performance, by providing a structured approach to resolving problems.
Liability	An obligation of the entity to convey something of value in the future. Liabilities are probable future sacrifices of economic benefit that arise as a result of past transactions or events.
LRIP	<i>Long Range Infrastructure Plan</i> is a plan that includes an asset inventory, condition based assessment and programmed repair and replacement of all Town infrastructure assets. Focusing on strategic investments in infrastructure and reducing the overall cost of ownership.
LTAF	<i>Local Transportation Assistance Fund</i>
LTFP	<i>Long Term Financial Plan</i>
LUCITY	Work order management software.
MAG	<i>Maricopa County Association of Governments</i> was formed in 1967. It is a voluntary association of governments and Indian communities formed to address regional issues in Maricopa County. MAG is the designated Regional Planning Agency and consists of 31 member agencies.

Major Fund	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.
Master Plan	A planning document that takes an area of interest and creates a comprehensive future for that area. For example, a storm water master plan would provide information regarding the location of storm water facilities, the potential timing, the barriers, and the costs.
MCL	<i>Maximum Containment Level</i>
MGD	<i>Million Gallons per Day</i>
Modified Accrual	A basis of accounting used by governmental funds where revenue is recognized in the period it is available and measurable, and expenditures are recognized at the time a liability is incurred.
MPC	<i>Municipal Property Corporation</i> is a non-profit corporation created by Gilbert as a funding mechanism for Capital Improvement projects. The board is governed by citizens appointed by Council.
MPC	<i>Mobile for Public Safety</i>
MUNIS	The Town's Enterprise Resource Planning (ERP) software that consists of the following software modules: General Ledger, Accounts Payable, Accounts Receivable, Fixed Assets, Budget, Human Resources and Payroll.
NACE	<i>National Association of Corrosion Engineers</i>
NASC	<i>North Area Service Center</i> located at 900 East Juniper Avenue. The facility includes a Public Works Yard and an Equipment Repair Shop.
NIA	<i>Non-Indian Agriculture</i> is a name assigned to Colorado River water delivered by the Central Arizona Project (CAP) that was originally bought by agricultural water users in Maricopa, Pinal, and Pima Counties.
NWTP	<i>North Water Treatment Plant</i> is situated on the eastern canal receiving water from the SRP (mixture of salt river and verde river). Water delivered from the NWTP is treated using the conventional methods of coagulation, flocculation, sedimentation, and filtration.
Objectives	Targets for accomplishing goals that are specific, measurable, attainable, results-oriented, and time-bound.
OnBase	Gilbert's digital records management system.
Operating Budget	The portion of the budget associated with providing ongoing services to citizens, includes general expenditures such as personnel services, professional services, maintenance costs, and supplies.

OSHA	<i>Occupational Safety and Health Administration</i> is an agency of the United States Department of Labor.
PCI	<i>Pavement Condition Index</i> is an index that communicates the condition of driving surfaces on a 100 point scale.
PCU	<i>Property Crimes Unit</i> located in the Gilbert Police Department.
Performance Measures	Indication of levels of activity or outcomes of operations.
PFMPC	<i>Public Facilities Municipal Property Corporation</i>
PKID	<i>Parkway Improvement Districts</i> provide a method to maintain the parkways within specific areas and charge the cost to the benefited property with the property tax bill.
PM-10 Regulations	<i>PM-10 (particulate matter less than 10 microns) regulations</i> are also known as the “dust control regulations”. PM-10 emissions, including dust generating activities, are regulated by Maricopa County. It is a major component of the “brown cloud” in the metropolitan Phoenix area.
Police Impound	<i>Police Impound</i> was established as a result of Arizona law A.R.S. 28-3511 and requires mandatory tow and 30-day impound of vehicles when the driver commits specific civil traffic and criminal traffic offenses.
PPP	<i>Public-Private Partnership</i>
Property Tax Levy	The total amount to be raised by general property taxes for purposes specified in the Tax levy Ordinance. In Arizona, the property tax system is divided into primary and secondary rates.
Property Tax – Primary	Gilbert does not have a primary property tax. A Primary Property tax is a limited tax levy used for general government operations based on the Primary Assessed Valuation and Primary tax rate. The total levy for primary taxes is restricted to a 2% annual increase, plus allowances for annexations, new construction, and population increases.
Property Tax – Secondary	An unlimited tax levy restricted to general bonded debt obligations and for voter approved budget overrides. These taxes are based on the Secondary Assessed Valuation and Secondary Tax rate.
PROWAG	<i>Public Right of Way Accessibility Guidelines</i>
Reserve	To set aside a portion of a fund balance to guard against economic downturn or emergencies.
Resource Constrained Process	A budget process that is limited by the projected revenues based on current tax rates and fees.
Revenue	Receipts from items such as taxes, intergovernmental sources, user fees or resources from voter-authorized bonds, or system development fees.

RFP	<i>Request for Proposal</i> is a part of the competitive bidding process
RFQ	<i>Request for Quotes</i> is a part of the competitive bidding process.
RMS	<i>Records Management System</i> is an agency-wide system that provides for the creation, workflow management, storage, retrieval, retention, editing, reviewing and archiving of business information, records, documents, or files.
ROW	<i>Right of Way</i> is a publicly-owned area of land typically adjacent to a roadway.
RTU	<i>Remote Terminal Unit</i>
RWCD	<i>Roosevelt Water Conservation District</i> encompasses 40,000 acres and is situated in the south east corner of Maricopa County.
SASC	<i>South Area Service Center</i> is located at 4760 South Greenfield Road. The facility includes Police, Public Works, Hazardous Waste Collection and Equipment Repair Shop.
SAU	<i>Special Assignment Unit</i> located in the Gilbert Police Department.
SCADA	<i>SCADA (Supervisory Control and Data Acquisition)</i> is a software system used to automate and/or monitor industrial processes in various vertical markets: manufacturing, transportation, energy management, building automation, and any other field where real time operational data is used to make decisions.
SDF	<i>System Development Fees</i> are collected at the time a building permit is issued to pay for the cost of capital improvements required due to growth.
Self-Insurance	A calculated amount of money set aside to pay claims and compensate for future loss.
SharePoint	Microsoft software for the town's intranet. The intranet is a communication and project collaboration tool for employees of all departments. The intranet also provides for live document management and process automation.
SLID	<i>Street Light Improvement Districts</i> are established to charge the cost of electricity for street lights to property in subdivisions based on the actual cost of electricity and allocated based on their home value.
SM&O	<i>Service Management and Operations</i>

SPARK – App League	<i>Students Participate in App Resources and Knowledge</i> (SPARK) App League is the first mobile application development contest for high school students. Created by Gilbert, Arizona in 2012, this nonprofit program is hosted in partnership with Arizona State University’s Ira A. Fulton Schools of Engineering and is sponsored by Google.
Special Districts	Special Districts are established to pay for specific statute allowed expenses.
Special Revenue	Special Revenue Funds are a type of fund required to be established to account for a specific activity.
SRO	<i>School Resource Officers</i> located in the Gilbert Police Department.
SRP	<i>Salt River Project</i> is two entities: the Salt River Project Agricultural Improvement and Power District, a political subdivision of the State of Arizona; and the Salt River Valley Water Users’ Association, a private corporation.
Standard Operating Procedure	Standard operating procedures are developed to educate and inform staff on how a process is to be performed to ensure accuracy and consistency in efforts and results.
SRP Aesthetics Program	SRP allocates funds to towns, cities and counties within SRP's service territory on an annual basis. Funds are used for aesthetic improvements to SRP water or power facilities (e.g., putting in block walls and landscaping around substations, undergrounding lower-voltage power lines [12kV or 69kV distribution lines], piping open ditches or enhancing canal-banks). SRP works directly with the municipalities to decide which projects each jurisdiction will fund with its allocation.
State Shared Revenue	Distribution of revenue collected by the State and shared based on established formulae that typically rely on population estimates.
SVU	<i>Special Victims Unit</i> located in the Gilbert Police Department.
SVWTP	<i>Santan Vista Water Treatment Plant</i> is located at 3695 E Ocotillo Road. This plant receives water from Central Arizona Project’s Colorado River watershed. From the CAP turnout, water is brought to the plant through approximately 14 miles of 48” ductile iron pipeline. The plant was built and is operating in partnership with City of Chandler.
SWAT	<i>Special Weapons and Tactics</i> team is a group of specially chosen police officers that have advanced training handling high risk situations and that use highly specialized equipment to resolve those situations.
Third Party Administrator	A <i>Third Party Administrator</i> is an organization that processes insurance claims or certain aspects of employee benefit plans for a separate entity.

TI	<i>A Traffic Interchange</i> is a combination of ramps and grade separations at the junction of two or more highways for the purpose of reducing traffic conflicts, improving safety, and increasing traffic capacity.
Transfers	Movement of cash from one fund to another to reimburse costs or provide financial support.
TOC	<i>Total Organic Carbon</i> is a constituent measured for regulatory reasons.
TOC	<i>Traffic Operations Center</i>
TOG	<i>Town of Gilbert</i>
TSMO	<i>Transportation Systems and Management Operations Plan</i> serves as a road map for future Intelligent Transportation Systems (ITS) projects, improvements and policies.
TTHM	<i>Trihalomethanes</i> are created when disinfectants react with naturally-occurring materials in the water.
ULDC	<i>Unified Land Development Code</i> is a compilation of town codes that govern subdivision and development of lands.
UPRR	<i>Union Pacific Railroad</i>
USSSA	<i>United States Specialty Sports Association</i>
VCU	<i>Violent Crimes Unit</i> located in the Gilbert Police Department.
VGBA	<i>Virginia Graeme Baker Act</i>
VLT	<i>Vehicle License Tax</i> are revenues derived from state-shared vehicle license tax and are used for capital projects, preventive maintenance and debt service.
Water Resource Master Plan	A plan that combines all water resources: ground, surface, recharged, and reclaimed water, into one document to determine future actions required to maintain water resources in Gilbert.
What Works Cities	<i>What Works Cities</i> is a Bloomberg Philanthropies' initiative to enhance the use of data and evidence in the public sector. Gilbert was selected as one of 10 new cities to participate in What Works Cities in 2017.
WIGS	<i>Wildly Important Goals</i> is a process developed by Franklin Covey that will help employees accomplish their goals while also managing the demands of day-to-day responsibilities.
WPT	<i>Western Powerline Trail</i>
WRMPC	<i>Water Resources Municipal Property Corporation</i>

WRP	<i>Water Reclamation Plant</i>
WTP	<i>Water Treatment Plant</i>
Zero-Based	<i>Zero-Based</i> is a method of budgeting in which all contractual expenses must be justified and approved for a given fiscal year. In Gilbert, one-third of the organization undergoes the zero-based process each fiscal year.
Zoning	A specific legal classification of property for purpose of development.

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